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**THE EFFECTS OF JOB DEMANDS, JOB RESOURCES AND REWARD ON  
EMPLOYEE ENGAGEMENT: A STUDY IN ACCOUNTING AND AUDIT  
FIRMS**

**BY**

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**Thesis submitted to  
Othman Yeop Abdullah Graduate School of Business,  
Universiti Utara Malaysia,  
In Partial Fulfillment of the requirement for  
Master of Sciences (Management)**



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## ABSTRACT

The main purpose of this research is to examine the relationship between job demands, job resources and reward on employee engagement among employees in accounting and audit firm in Malaysia. The survey questionnaire was designed to elicit responses from the participants. A total of 450 questionnaires were distributed to the employees from accounting and audit firm in Malaysia. There are 383 usable questionnaires were returned, yielding a response rate of 85.1%. Data were gathered through questionnaires and was being analyzed by using Statistical Package for Social Science (SPSS) version 25. The results indicated that job resources and reward were positively related to employee engagement. On the other hand, job demands were found insignificantly related to employee engagement. Thus, it is crucial for the organization to put a great emphasize on the significant roles played by job resources and reward to increased employee's engagement in accounting and audit in Malaysia.

**Keywords:** accounting and audit firm, employee engagement, job demands, job resources, reward



## ABSTRAK

Kajian ini bertujuan untuk menganalisa hubungan antara tuntutan pekerjaan, sumber-sumber kerja dan ganjaran terhadap penglibatan kerja. Tinjauan soal selidik direka untuk mendapatkan maklum balas daripada para peserta. Sebanyak 450 soal selidik telah diedarkan kepada para pekerja daripada firma perakaunan dan audit di. Terdapat 383 tinjauan soal selidik yang boleh diguna dikembalikan oleh para pekerja dan menghasilkan kadar tindak balas sebanyak 85.1%. Data yang telah dikumpulkan melalui soal selidik dianalisis dengan menggunakan Pakej Statistik untuk Sains Sosial (SPSS) versi 25. Hasil kajian ini menunjukkan bahawa sumber-sumber kerja dan ganjaran mempunyai hubungan yang positif dengan penglibatan kerja. Sebaliknya, tuntutan pekerjaan didapati tidak berkaitan dengan penglibatan pekerja. Oleh itu, organisasi perlu memberi tumpuan yang lebih kepada sumber-sumber kerja dan ganjaran untuk meningkatkan penglibatan pekerja dalam firma perakaunan dan audit di Malaysia.

**Kata kunci:** firma perakaunan dan audit, penglibatan kerja, tuntutan pekerjaan, sumber-sumber kerja, ganjaran





## **ACKNOWLEDGEMENT**

The process of this master thesis writing was an awesome learning experience in my academic life which was filled with challenges and rewards. The completion of the present study leads a new beginning and a step forward towards my future. This preface offers a welcomed opportunity and chance to acknowledge the collaboration of a cluster of person who with their intellectual insights or constructive criticism, providing their help and assistance in developing and establishing this master thesis.

First, I had a great fortune to under the supervision of Dr. Jennie Soo Hooi Sin, and I would like to express my deepest appreciation and sincere gratitude for her valuable guidance, patience, motivation and encouragement during the progression. I am very thankful to her, that she has given us this pleasure to learn from her experiences, sharing out her knowledge in opinions and suggestions, and willing to spend more consultation times for me in solving my problems and improving my thesis during the time I carried out the master thesis.

Besides that, a special gratitude also is given to all respondents who willing to take their time off in filling out the questionnaires. Apart from academia, I would like to thank all our friends for their fully support in contributing some valuable ideas and giving some useful advises towards my actions plan. Lastly, the greatest thanks are directed to my family on their moral support.

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## LIST OF ABBREVIATIONS

Abbreviation	Descriptions of Abbreviation
--------------	------------------------------

EE	Employee Engagement
----	---------------------

EY	Ernst and Young
----	-----------------

JD	Job Demands
----	-------------

JR	Job Resources
----	---------------

JD-R	Job Demands-Resources
------	-----------------------

PwC	PricewaterhouseCoopers
-----	------------------------

R	Reward
---	--------

S	Sample size
---	-------------

SPSS	Statistical Package for the Social Sciences
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# **CHAPTER 1**

## **INTRODUCTION**

### **1.1 Introduction**

Employee engagement has been studied in many contexts but it has been neglected in accounting and audit firm in Malaysia. Therefore, this study is to investigate the relationship between job demands, job resources and reward on employee engagement. This chapter discusses the background of the study, problem statement, followed by research questions, research objectives, the significance of the study, scope of research and definition of variable terms.

### **1.2 Background of the Study**

The 21st century has brought tremendous new trends across industries that changed the working style and environment to build a modern organization. The competition in the business arena today has intensively impact the organizations regardless of the business activities as they are facing with revolutionary trends globally. It is undeniable that technologies were synonym with the growth of a business, which requires frequent up-to-date changes, and at the same time, employees also developing and empowering themselves to be aligned with job requirements which subsequently increase company performance (Markos & Sridevi, 2010).

Moreover, as Industrial Revolution 4.0 is concerned, many things were interconnected and affecting each other regardless human resources and technologies in this revolution

era (Müller, Buliga, & Voigt, 2018). These were possibly due to redundancy that leads the company to downsize or implement merger and acquisition. Consequently, the company has to undertake a few approaches to reduce their costs, such as cutting down employees' benefits, freezing up employee's pay, freezing up new recruit as well as laying off permeate workforce (Burke & Ng, 2006). These approaches caused employees demotivate, low morale and ultimately reduce efficiency in the workplace and subsequently disengaged toward the organization (Saxena & Srivastava, 2015).

In fact, employees are the most valuable assets for the organization because they are an integral part of the organization's mission to ensure the key success of survival and growth. Further, employees are the one who makes significant contributions and serves as the backbone of an organization which helps the organization to enhance its performance. However, if employees do not give their level best to the organization and show fewer interests in their work, it is challenging for organization to cultivate a high level of engagement.

The issue of employee engagement had become severe when Gallup, a consulting firm, disclosed an extensive research on employee's engagement in the United State (US). The research team found that about 50.8% of employees are not engaged at their work, out of 17 million of employees who participated in the survey (Gallup, 2016). The same consulting firm did a survey in United Kingdom (UK) previously and found that 57% of employees are not engaged at their work, and the worst thing is, about 26% of employees are actively disengaged (Allen, 2014).

In Malaysia context, Workday IDC conducted an Employee Sentiment Survey 2018 on employee engagement and found that Malaysians are the least engaged professionals in Asian Markets and in Asia Pacific as compared to Australia, China, Indonesia, Japan, Korea, and New Zealand (Workday IDC, 2018). The results indicated that it is just 23% of Malaysian are engaged and satisfied with their work, while the remaining of 77% of employees are disengaged and unsatisfied with their work (Dewan, 2016). This dismissive attitude shows a negative example to other employees that may become a de-motivational factor which makes them quit their job (Bersin, 2014).

In another report by Aon's 2016-2018 Trend in Global Employee Engagement, which shown in the Figure 1.1 as below, the level of employee engagement in Malaysia was ranked the second lowest in Asia Pacific. The report showed that employee engagement in Malaysia was higher than Singapore, but it was far lower than Indonesia, India, Philippines, China and Thailand. The data indicated that employee engagement in Malaysia were 61%, 59% and 63%, from year 2016 to 2018, respectively. Although there is a slight increase of 0.4% of employee engagement from year 2017 to 2018, yet employee engagement is still an important topic to be concerned in Malaysia.

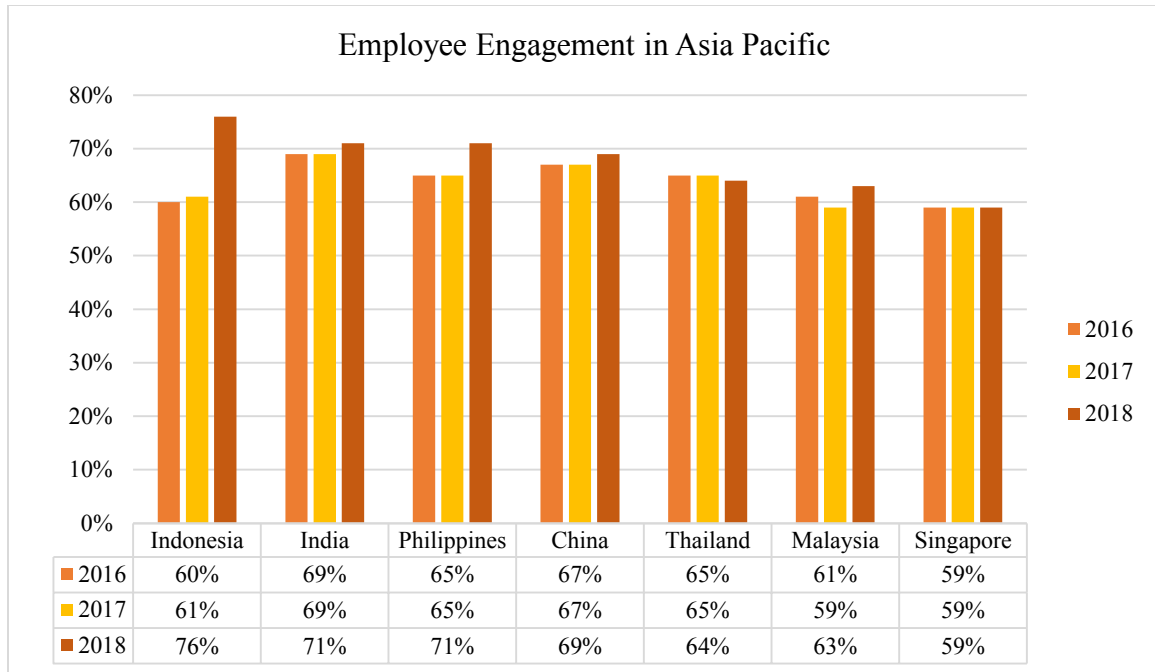


Figure 1.1:  
*2016-2018 Trends in Global Employee Engagement Report*

It was due to employee engagement is important driven profit, productivity, safety and quality to the organization. According to Sorenson (2013), a highly engaged team are outperformed when compared to low engaged team, with a 22% more profit, 21% in productivity, 28% less shrinkage (internal theft) and 41% less quality defects. Hence, low engagement from employee is a serious problem to organization as it will affect organization's productivity and profitability, subsequently brings negative impact to our country Gross Domestic Product (GDP) growth (Acemoglu, 2012).

A study conducted by Watson (2014) indicated that there are only 40% of employee are engaged at their work; 36% of employees are low engaged at their work while 31% of employees are highly engaged at their work but will quit their job after two years in Malaysia. Also, Rahman, Rahman, & Ali (2015) found that 70% of organizations in

Malaysia are faced with employee retention issues, as 7 out of 10 employees are thinking to quit their jobs in the near future because of low engagement toward the organization.

Apart from the low level of employee engagement, Malaysia is going to face with 65% of job losses by the year 2027 due to unfit to the technology revolution 4.0. The current workforce does not have the skillset to fit into technology revolution 4.0 and it will be replaced by the robots as expressed by Chief Executive of Human Resource Development Fund, Datuk CM Vignesvaran Jeyandran (The Star Online, 17th July 2017). The snapshot of the reality also emphasized that demotivation, low commitments and high job turnover intention may lead to low employee engagement in the organization (Fauzi, Ahmad, & Gelaidan, 2013; Tee, 2013).

Thus employee engagement has become one of the most examined topics in the organizational field and has received special attention from business leaders (Sullivan, 2012; Macey & Schneider, 2008). Hence, employee engagement is something that should not be avoided and need constant consideration in upgrading the level of employee's engagement. However, many organizations do not take proper actions or approaches to motivate the employee and improve their performance due to a lack of understanding of the concept of employee engagement (Sageer, Rafat, & Agarwal, 2012).

Employee engagement is beyond just having team building activities, it is about how to let the employees fit into the organization and understand the purpose of their contribution to the organization (Welch, 2011). Furthermore, employee engagement is

the key differentiator when it comes to organization's growth and innovation. As a result, the organizations should focus on effective engagement strategies to retain top talents in the organization in order to sustain the future growth and success of the organization (Kaliannan & Narh, 2015).

### **1.3 Problem Statement**

The issue of employee engagement can be considered as a global phenomenon which affects society well-being and reputation since engagement concept has gained serious attention from human resources and organizations because of the performance outcome (Bakker & Demerouti, 2007). Guest (2014) indicated that there is skyrocketing interest among organizations and academics on employee engagement because employee engagement is critical for both employer and employees.

The employer may enjoy the benefits through good reputation, gaining higher profit and listed as a successful company while the employee may benefit from good rewards, better working environment and a safer working environment (Guest, 2014). Highly engaged employees will help the organization to increase productivity and attract new talents which eventually contribute to the organization's competitive advantages. In contrast, the disengaged employees will negatively impact to the organization such as higher absenteeism and turnover, lower productivity and performance, and increase recruitment and training cost (Omar, 2016).

Employee engagement is builds through the commitment between employers and employees. As such, to benefit from employee engagement, organization must invest in its human resource practices in order to enhance employee engagement in the organization (Bakker, 2017). Thus, organization has to truly understand the factors that influence employee engagement so they can implement much effective human resource practices to enhance the level of employee engagement in their organization (Mehrzi & Singh, 2016).

In today's competitive working environment, job demand such as high workload and role conflict were become the main challenges for employees to engage in their work. It was due to the employees have too much tasks with limited time and yet they have to contribute extra time and efforts in performing their tasks (Wangombe, Wambui, & Kamau, 2016). Moreover, when job demands are high, the employees need to collaborate with different colleagues, mentors or managers which will eventually create role conflict that they had pulled toward different direction due to receive different order or opinion from the peers (Wang & Hsieh, 2013). Thus, employees become disengaged when they faced with high workload and role conflict subsequently lead to low engagement at work (Schaufeli & Bakker, 2004).

However, a good working environment for employees will enhance the engagement level such as good relationship with leader and colleagues, also known as job resources.



With the development of job resources including the social support and autonomy such as learning opportunities, career advancement, mentoring, independency, it motivates employees to increase engagement level and thus improve job performance. Macey and Schneider (2008); May, Gilson and Harter (2004) stated that employees with higher social support are having higher engagement to work and shown high levels of energy as well as be more enthusiastic at their work, and fully immersed at their work. High engaged employee will be more independently and willingly to work as they were more attached to the organization and ready to contribute more ideas and efforts to the organization development.

Henceforth, the Job Demands-Resources model (JDR) has well explained that job resources are an essential contributor toward building employee engagement (Bakker & Demerouti, 2008) because the motivational forces are the core factors that influence employee's positive behavior in the organization. Thus, high job resources increase the tendency of the employee to be engaged with their work.

In addition, the reward also plays an essential role in employee engagement. Practically, giving high rewards will increase the engagement level of employees in the situation where the monetary reward is vital for employees who intensively need money for living. While non-monetary rewards are suitable for employees, who appreciate a more personal expression of gratitude as they feel appreciated by the organization and thus will increase the engagement level (Jayarathna & Shermila, 2018).

This study intends to examine job demands, job resources and rewards that might influence employees' engagement in the organization. The needs of this study are due to present scenario in the organization where talented organizations are increasingly focus their attention to improve employee engagement in today's powerful job market which they assumed their employee to be proactive as to be aligned with technologies development of IR 4.0.

#### **1.4 Research Questions**

Based on the discussion above, several research questions have been asked as follow:

- 1.4.1 Does job demands significantly related to employee engagement?
- 1.4.2 Will job resources significantly effects on employee engagement?
- 1.4.3 Is reward significantly related to employee engagement?

#### **1.5 Research Objectives**

The research objectives are formed to answer the research questions as follow:

- 1.5.1 To examine the relationship between job demands and employee engagement.
- 1.5.2 To investigate the effect of job resources on employee engagement.
- 1.5.3 To determine the relationship between reward and employee engagement.

## **1.6 Significance of Research**

This section will be discussing the theoretical and practical significance.

### **1.6.1 Theoretical Significance**

This study contributes to the body of knowledge by developing a research framework that investigates the relationship between job demands, job resources, reward and employee engagement. By examining these variables, this study contributes to the literature by how to increase job resources and reward as well as reduce job demands could improve employee engagement. Therefore, this study is carried out to identify the relationship of job demands, job resources and rewards towards the employee engagement in order to have a better and clearer picture of the importance of employee engagement.

### **1.6.2 Practical Significant**

This study also provides useful awareness for the management team in accounting and audit firm. The result of this study will provide an insight to the management regards on how critical employee engagement in the accounting and audit firm. By understanding the effect of job demands, job resources and reward that could affect the employee engagement in accounting and audit firms, the management can find ways to reduce the job demands such as workload and role conflict, provide more job resources on support and autonomy and giving monetary and non-monetary reward to compensate the employees to enhance the firm's performance.

## **1.7 Scope of Research**

This research mainly focuses on employees who are working at Top 4 accounting and audit firm in Malaysia which are PwC, Deloitte, Ernst and Young (EY) and KPMG. These top four accounting and audit firms are the biggest professional services network in the world, handling the vast majority of audits for public companies as well as private companies by offering audit services, assurance services, taxation, management consulting, advisory, actuarial, corporate finance and legal services. These top four accounting and audit firms are selected in this study because of the reputation and branding of the organizations can represent the accounting and audit industry. This study is to examine the relationship between job demands, job resources and reward on employee engagement.

## **1.8 Definition of Terms**

### **Employee engagement**

Employee engagement is defined as affective-motivational, work-related state of fulfillment in an employee that characterized by three dimensions which are vigor, dedication and absorption (Schaufeli et al., 2002; Schaufeli & Salanova 2007). There are three dimensions, namely vigor, dedication, and absorption. Vigor refers to the willingness to put efforts into one's work, having a high level of mental resilience and energy during working and persistence when facing problem and difficulties (Schaufeli et al., 2002; Schaufeli & Salanova 2007). Dedication defines as being strongly committed with one's work and experiences the senses of meaningfulness, interest, motivation, satisfaction, and challenge (Schaufeli et al., 2002; Schaufeli & Salanova 2007).

Absorption refers to being fully focused and enthusiastically absorbed when working, time goes rapidly and it's hard to get away yourself from the job (Schaufeli et al., 2002; Schaufeli & Salanova 2007).

### **Job demands**

Job demands can be defined as a job that needs to maintain physical either separately with psychology or along with it has involved emotional demanding interactions or huge work stress which including physical, psychological social or organizational aspects (Bakker & Demerouti, 2007). The examples of job demands are workload and role conflict. Workload is defined as the amount of work and responsibilities to be completed within the stipulated time (Khuwaja, Qureshi, Andl-ades, Fatini & Khuwaja, 2004). Role conflict as defined by Boles and Bablin (1996), occurs when an employee feels unable to fulfill the work requirements.

### **Job resources**

Job resources are referring to physical, social or organizational aspects of the job that are working in accomplish the work-related objective, reduce demand and the related cost and stimulate personal growth and development (Bakker & Demerouti, 2007). The examples of job resources are social support and autonomy. Social support can be defined as a phase where the supervisor and colleagues acknowledge employees' contributions and taking care of their welfare (Eisenberger et al. 2002). Hackman and Oldham (1980) defined autonomy can be seen as an arrangement of job that individual can freely,

independently and have a preference in planning and firmly decide the procedures and process flow to accomplish the task given.

## **Reward**

Reward includes monetary as well as non-monetary and psychological payments that an organization provides for its employees. It introduces all the advantages and regulations that a worker receives as part of the “employment relationship” (Milkovich & Newman, 2004). Frank Shostak (2000) defined that monetary is a tangible return include monetary compensation such as bonuses, increases, short-term incentives, long-term incentives and other advantages such as revenue security, allowances and other advantages. According to Yap, Bove and Beverland (2009), non-monetary rewards refer to the identification of a work well done representing non-financial means of appreciating and recognizing the contribution of its employees.

## **1.9 Organization of Chapter**

Chapter one discusses the background of the study, problem statement, followed by research questions, research objectives, the significance of the study, scope of research and definition of variable terms.

Chapter two presents the literature reviews on employee engagement, job demand, job resource and reward followed by the theoretical framework. Next, discussion about the development of hypotheses which included the relationship between independent variables and dependent variable.

Chapter three including the research design, operational of variables, followed by measurement for every variable. It also includes the questionnaires design, population and sample of study and pilot study. Lastly, this chapter ends with the techniques that are selected for the data analysis.

Chapter four will discuss the analysis of the data findings. It presents complete results of the study in the form of tables, chats and text. In addition, the profile of respondents, goodness of measurement, descriptive analysis and results of the hypotheses tested are also presented in this chapter.

Chapter five summarizes and discusses the result of this study. This chapter also addresses a limitation in this study, the recommendation for future research and conclusion of this study.



## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter presents the literature review on employee engagement. The following part describes the relationship of job demands, job resources and rewards toward employee engagement. After the discussion on literature for each variable, underpinning theory and theoretical framework for the study will be discussed.

#### **2.2 Employee Engagement**

This section discusses the definition of employee engagement, its dimensions and factors that influencing employee engagement.

##### **2.2.1 Definition**

From the previous literature, employee engagement is defined differently by the various organization and authors. Most of the definitions are adapted to what the organizations deem important for them. Engagement related to the level of pleasure and belief in what individuals accomplish and feel valued when working on their task. When individuals are linked with others and cognitively vigilant with others that make engagement happen (Khan, 1990).

According to Khan (1990), engagement explained as on how psychological experiences of job and job descriptions that make the process of employees participating when doing a job. The individual's commitment and satisfaction with the enthusiasm for work

defined as employee engagement (Jones & Harter, 2005). Macey and Schneider (2008) defined employee engagement is a combination of trait and behavioral aspects with circumstantial aspects such as organizational situation.

Besides that, Albrecht (2010) has coined employee engagement as "a positive work-related psychological state characterized by a genuine willingness to contribute to organizational success". This definition was aligned with Farndale and Murrer (2015) as they viewed employee who is engaged towards the organization will hold a positive attitude and it is a value to the performance outcomes in the organization (Harter et al., 2002; Rich et al., 2010).

According to Schaufeli et al. (2002), employee engagement is defined as affective-motivational, work-related state of fulfillment in an employee that characterized by three dimensions which are vigor, dedication and absorption (Schaufeli et al., 2002; Schaufeli & Salanova 2007). While to Jack (2010) defined employee engagement differently. In his view, the extent to which employees are motivated to contribute to organizational competitive advantage and willing to demonstrate commitment, loyalty, and go beyond the basic requirements to accomplish tasks and organizational goals are considered engagement.

This is concurred by the study done by Towers Perrin (Frank et al., 2004) employee engagement is a voluntary choice of an employee to give the organization extra time, energy, and brainpower.

Based on the various definition of employee engagement, this study will use Schaufeli et al. (2002) definition of employee engagement where is defined as an affective-motivational, wok-related state of fulfillment in an employee that characterized by three dimensions which are vigor, dedication and absorption.

### **2.2.2 Dimension of Employee Engagement**

#### **Vigor**

Vigor refers to the willingness to put efforts into one's work, having a high level of mental resilience and energy during working and persistence when facing problem and difficulties (Schaufeli et al., 2002; Schaufeli & Salanova, 2007). Shirom (2008) added that vigor is where the employees possess physical strength, cognitive liveliness and emotional energy to their work. In other words, vigor is about an employee having a high level of energy to perform well and willing to put efforts in one's work, and also able to deal with challenges at the workplace.

#### **Dedication**

Dedication defines as being strongly committed with one's work and experiences the senses of meaningfulness, interest, motivation, satisfaction, and challenge (Schaufeli et al., 2002; Schaufeli & Salanova 2007). Bhatnagar (2007) added that the emotional dimension is about the shape of meaningful relationship with others such as colleagues and gain or give empathy and concern from or to them. Dedication is defined by powerful psychological participation in one's job and "by a sense of significance, enthusiasm,

inspiration, pride, and challenge” (Schaufeli et al., 2002). This engagement dimension shares some conceptual resemblance to the notion of employment participation or engagement (Mauno et al., 2007). In recap, dedication refers to a sense of meaningfulness, interest, motivation, satisfaction, and challenge.

### **Absorption**

Absorption refers to being fully focused and enthusiastically absorbed when working, time goes rapidly and it's hard to get away yourself from the job (Schaufeli et al., 2002; Schaufeli & Salanova 2007). Further explanation by Mauno (2007), absorption is about how much of the concentration that giving in the job. When an employee is fully focused and involved in an activity and nothing else to be an obstacle for them defined as absorption. Thus, absorption can be explained as a concentration on work until forgetting time.

Therefore, for the purpose of this study researcher will use the definition of Schaufeli et al. (2002) and Schaufeli and Salanova (2007) as vigor refers to the willingness to put efforts into one's work, having a high level of mental resilience and energy during working and persistence when facing problem and difficulties. Dedication defines as being strongly committed with one's work and experiences the senses of meaningfulness, interest, motivation, satisfaction, and challenge (Schaufeli et al., 2002; Schaufeli & Salanova 2007). Dedication defines as being strongly committed with one's work and experiences the senses of meaningfulness, interest, motivation, satisfaction, and challenge

(Schaufeli et al., 2002; Schaufeli & Salanova 2007). In this study, employee engagement will compute as unidimensional measurement scale.

### **2.2.3 Factors Influencing Employee Engagement**

Employee engagement has recently become an extensively used term at the workplace (Halbesleben, 2011; Robinson, Perryman & Hayday, 2004). In the past, employee engagement is a very focus topic studied by many researchers and scholars as organizations have to realize that engaged employees tend to remain with the organization and are better performers. Retaining the top performers has been increasingly viewed as imperative in today's highly competitive environment. Engagement outcomes are of utmost importance since they are linked to countless positive results (Bakker, Albrecht & Leiter, 2011).

In the previous studies, there are a lot of predictors have been examined and found that related to employee engagement. For example, work-family conflict and interpersonal conflict (Ito, 2012; Sulea et al., 2012), organizational culture, leadership, teamwork and perceived organizational support (Kumar et al., 2016), job autonomy, strategic attention, role benefit and goal setting (Yong S. M., et al., 2012), job characteristics, reward and recognition and work-life balance (Umikalsom, 2016).

According to Ito (2012) study which found that work-family conflict and interpersonal conflict positively related to employee engagement. The study involved 600 full-time employees in Western Canada. In addition, Sulea (2012) found consistent results when

tested on 350 employees in the Western part of Romania. The result also indicated that work-family conflict and interpersonal conflict positively related to employee engagement.

In the finding of Kumar (2016) toward 255 employees of the public sector in the United Arab Emirates, demonstrates that the relationship between organizational culture, leadership, teamwork and perceived organizational support, on employee engagement. however, these relationships are mediated by employee motivation. The result showed that organizational culture, leadership, teamwork and perceived organizational support had significant relationship on employee engagement.

The study conducted by Yong (2012) aims to determine the antecedents of employee engagement in private sector in Malaysia. The antecedents are included job autonomy, strategic attention, role benefit and goal setting. There are 204 respondents from private sector employees which are working at telecommunication, finance, IT, property and plantation industry. The result of the study shown that job autonomy, goal setting and role benefit had significant effects on employee engagement in private sector industries.

Umikalsom (2016) predicted that there is a relationship between job characteristics, reward recognition and work-life balance on employee engagement In his study he gathered 231 generation Y employees in the PC Company at Kuala Lumpur City Centre (KLCC) as respondents. The results showed that job characteristics as well as reward and

recognition are positively related to employee engagement. However, the study failed to find any significant relationship between work-life balance and employee engagement.

Since the studies of employee engagement among employees in accounting and audit firm are rarely studied it is an urge to understand the antecedents of employee engagement in accounting and audit firm. Thus, in the next section, Job Demands-Resources Model is going discussed.

### **2.3 Job Demands-Resources (JD-R) Model**

Job Demands-Resources (JD-R) model was introduced to predict employee burnout and engagement, consequently influence on organizational performance (Demerouti, Bakker, Nachreiner, & Schaufeli, 2001; Schaufeli & Bakker, 2004; Bakker & Demerouti, 2007). A study by Demerouti, Bakker, Nachreiner, and Schaufeli (2001); Schaufeli and Bakker (2004) and Bakker and Demerouti (2007) and which leads to Job Demands-Resources Model later contributes to employee well-being in form of their characteristics of work environments. It depends on the context of the study; The work environment can be divided into two perspectives, categories which is job demands and job resources that include different factors (Demerouti et al., 2001).

The JD-R model does not limit to particular job demands or job resources. The JD-R model It was successfully explained the effect of job demands and job resources influence an extent of effects such as workers' health and fitness, employee's their attitudes towards the task given and employee's their behavior, amongst others. (Van den



Broeck, Baillien & De Witte, 2011). Adel (2015) indicated that job demands which include workload and role conflict can influence negatively impact on employee engagement. For example, employees who work in high strain job which characterized by have heavy workload and role conflict on certain role tasks may subsequently contribute lower level of experience the lower of employee engagement in the organization.

On the other hand, job resources justify that if the organization can provide good job resources such as job autonomy and social support, they can boost their commitment to the organization. They also can increase their competency and decision making possibilities if organization can provide to them the relevant opportunities (Adel, 2015). Job resources influence strongly on employee engagement among employee in the organization. They tend to be more engage in their work if they get support from team mates and supervisors, performance feedback, variety of skill, autonomy, freedom in making decision, and learning opportunities.

Therefore, the combination of JD-R will support and balance the negative and positive employee behavior in working place.

### **2.3.1 Job Demands**

#### **2.3.1.1 Definition**

According to Rothmann and Cilliers (2004), job demands referred as the cognitive pressure factors which affect the way of employee manage their workload, unpredictable job or work conflicts. Job demands are measured by indicators such as workload and role

conflict. For example, if employees constantly having high workload, conflicting role and emotionally demanding job tasks, it will challenge the well-being of the employees in the workplace in terms of physical and mental health issues (Taipale et al., 2011).

According to Bakker and Demerouti (2007) job demands defined as job features that ask for sustained physical or mental effort. They indicated that job demands such as workload and role conflict become some of the aspects in the work context that contributing to employees' personal capacities. By falls a parts employees' energy, job demands connected with the psychological costs such as workload and role conflict (Bakker & Demerouti 2007). Therefore, job demands can be seen as to evoke an energy decreasing process.

Job demands which involving some aspects of the job that requires to sustain by physically either along with psychological or separately such as high workload from the aspect of physical, psychological, social or organization. A psychological aspect includes cognitive or emotional effort. Therefore, it connected with some of the psychological aspects or costs (Sulea et al., 2012). Hence job demands may turn into job stressor when the employee meets the demand that requires high effort from them but the employee may not sufficiently retrieve from these stressors (Meijrnan & Muldei., 1998).

Therefore, for the purpose of this study the definition of Bakker and Demerouti (2007) will be used, which job demands defined as job features that ask for sustained physical or mental effort.

### **2.3.1.2 Dimensions of Job Demands**

#### **2.3.1.2.1 Workload**

Workload is defined as the amount of work and responsibilities to be completed within the stipulated time (Khuwaja, Qureshi, Andrades, Fatrni & Khuwaja, 2004). Generally, the workload can be categorized in two forms, namely quantitative and qualitative. (Glaser, Tatum, Nebeker, Sorenson & Aiello, 1999; Shaw & Weekley, 1985). In the form of quantitative workload, it is an excessive amount of work that goes further away of the employees' capability in order to meet the demands in a particular time period (French & Caplan, 1973). While in qualitative terms, the workload means that go beyond the requirements of the work skills, capabilities and knowledge of an employee (Sautes & Murphy, 1995). Often excessive work can also lead to errors. If this occurs and persists, the employee will feel depressed, irritable or inflamed (Kam, 2012).

Workload can be either work under load or work overload. Work under load exists as a possible stressor when an employee is receiving insufficient work or receiving tasks that do use his or her talents. However, work overload is a far more common stressor in today's work setting. Employees have either excessive work to accomplish in a limited time frame or they work too many hours on the job. According to Conley and Wooseley (2000), work overload creates burden because of the pressure to do extra work, the increasing expectation of superiors, having a huge and unbearable workload that obstruct with work quality, and not to forget the feeling of unable to complete the given task within a particular time frame.

#### **2.3.1.2.2 Role Conflict**

Role conflict occurs when the workers feel unable to fulfill and meet the work requirements (Boles and Bablin, 1996). The requirements of work are related to the supervisor, job scope and the policies of the work. Role conflict is majorly caused by the absence of some factors such as consistency, congruence, and differentiation. The role conflict which is also known as the role stress is said to be related to the work environment, is happened when the job needs to be done, the task to be accomplished, and the duty to be assigned to the employees are not clearly defined, described and specified.

James (2003) stated that role conflict actually is the difference between the role assigned to the employees and their actual performance. Role conflict is actually an ambiguity of roles in which two conflicting tasks is said to have occurred. For example, when a salesperson is unclear either to generate an account or to change the territory assigned to him, the role conflict occurs. Both activities need to be done at one time and a person is not being able to decide which job need to be given a priority, this may give rise to role conflict (James, 2003). When the area of professional selling is considered, the role conflict must be overcome and resolved. This is possible by designing properly defined job activities.

## **2.3.2 Job Resources**

### **2.3.2.1 Definition**

According to Hobfoll (2002), job resources refer to those physical, psychological, social, or organizational aspects of the job that either/or reduce job demands and the associated physiological and psychological costs; are functional in achieving work goals; stimulate personal growth, learning and development. Hence, resources are not only necessary to deal with job demands and to „get things done,“ but they also are important in their own right. In this study, we included job resources at the task level, the interpersonal-level, and the organizational level.

According to Bakker and Demerouti (2007) job resources are referring to physical, social or organizational aspects of the job that are working in accomplish the work-related objective, reduce demand and the related cost and stimulate personal growth and development. They indicated that job resources can activate as a motivational process (Bakker & Demerouti 2007). The examples of job resources are autonomy and social support from supervisors and colleagues. These resources improve employee engagement, organizational commitment and learning at the workplace. On the other hand, job resources also help the employee to diminish job demands and their health-impairing outcome, but it also functions in achieving performance.

Therefore, job resources are assuming to play an important role in order to stimulate employees' personal growth, development and learning. It is important to associates well-being with the experience of positive mood and emotion. Thus it can give direction and

meaning to people's action. For example, supportive action from the supervisor can encourage their subordinates to be more competent. Through supervisor attention and approachable behavior, subordinates will voluntarily engage with the task and organization direction.

Therefore, for the purpose of this study, the definition of Bakker and Demerouti (2007) will be used which job resources are referring to physical, social or organizational aspects of the job that are working in accomplish the work-related objective, reduce demand and the related cost and stimulate personal growth and development.

### **2.3.2.2 Dimensions of Job Resources**

#### **2.3.2.2.1 Social Support**

Social support can be defined as a phase where the supervisor and colleagues acknowledge employees' contributions and taking care of their welfare (Eisenberger et al. 2002). Supervisor and colleagues are the most widely discussed work-based sources of social support in the literatures (Wei, Shujuan, & Qibo, 2011). Generally, both sources of supports were found to minimize the negative implication of job stressors, thus promoting positive health and well-being among employees, such as reducing the risks of insomnia (Nakata, Haratani, Takahashi, Kawakami, Aritoa, Kobayashic, & Araki, 2004) and lessening the intention to leave (Lee, 2004; Sundin, Hochwlder, Bildt, & Lisspers, 2007).

Supervisors and colleagues are the person who has the closest link with the employees in the organization (Dawley, Andrews, & Bucklew, 2008). There are different ways of how supervisors and colleagues can provide supports. For example, they can concern about the subordinates well-being and valuing their contribution, offer help when they have job related problems and try to develop employees' skills (Eisenberger, Stinglhamber, Vandenberghe, Sucharski, & Rhoades, 2002; Oldham & Cummings, 1996). In general, supervisors and colleagues may provide instrumental support or tangible assistance as well as emotional support by expressing his/her concern to the subordinates (Swanberg, McKechnie, Ojha, & James, 2011).

#### **2.3.2.2 Autonomy**

Hackman and Oldham (1980) defined autonomy as an arrangement of job that individual can freely, independently and have a preference in planning and firmly decide the procedures and process flow to accomplish the task given. Employees who perceive high job autonomy will be enhancing their performance due to they have a feeling that the organization trusts them to perform the task. Thus it will bring a high impact on their effectiveness and intrinsic motivation (Yu, 2014).

According to Osman (2011), job autonomy refers to "the degree to which the job provides substantial freedom, independence, and discretion to the employee in scheduling the work and in determining the procedures to be used in carrying it out". When there is an accessibility of job autonomy in the organization, it will become a powerful indication to the employee that their manager has a strong believe that they can perform the task

given very well. It also can be a hint to the employee that the manager believes their personal skill and capability to perform the task (Wang and Netemeyer, 2002).

## **2.4 Reward**

### **2.4.1 Definition**

Rewards have been discussed often as the organization furnishes the employees by repaying their word-hard and contribution which they have deserved it (Agarwal, 1998). The reward system is a significant instrument that organization practice for employee engagement in desired ways. The rewards also seek to attract employee to work in the organization, and also keep on motivating the employee to be more engaged with job and perform effectively. The rewards system also includes all the components which are the process of decision making and procedures by providing activities which involve the matter of reward and welfares to employees in by exchanging through the involvement to the organization. Ng and Feldman (2007) claimed that the organizations providing appealing extrinsic rewards such as pension schemes and advantages also exert powerful incentives on long-term employees to prevent them from seeking fresh job possibilities.

For the employer and employee, the reward is seen as very important especially for employee engagement. This is because it is able to fulfill the basic needs as well as helps to increase the level of engagement in the workplace. Reward includes monetary as well as non-monetary and psychological payments that an organization provides for its employees. It introduces all the advantages and regulations that a worker receives as part of the “employment relationship” (Milkovich & Newman, 2004). It illustrates that “work



rewards” indicate the benefits, employees receive from their workplace and are considered the determinants of job commitment and engagement (Malhotra et al, 2007). With this, it able to motivate the employee for future positive behavior. In an organization, rewards can take in various order. It involves bonuses, prizes for recognition, free merchandise and free travel. It is very crucial that the benefits have a permanent effect on the worker and continue to support the perception of the worker that they are valued (Silbert, 2005).

According to Herzberg (1966), employees receive job rewards which refer to the intrinsic and extrinsic benefits based on the job assigned. The rewards can be explained in two ways which are monetary rewards and non-monetary rewards. Monetary rewards being the strongest motivators on persuading employees to contribute to the effort of improving the environment (Govindaraju & Daily, 2004).

Based on the various definition of reward, this study will use the definition of reward includes monetary as well as non-monetary and psychological payments that an organization provides for its employees (Milkovich & Newman, 2004). It introduces all the advantages and regulations that a worker receives as part of the “employment relationship” (Milkovich & Newman, 2004).

## **2.4.2 Dimensions of Reward**

### **2.4.2.1 Monetary Reward**

Frank Shostak (2000) defined that monetary reward is a tangible return include monetary compensation such as bonuses, increases, short-term incentives, long-term incentives and other advantages such as revenue security, allowances and other advantages. Monetary reward is a vital factor which encourages the employee whereby there is no any other incentive or motivation that can take over the place for monetary reward as it has been more important to each employee because cash more influence the level of engagement among employee (Sara, Barry & Kathleen, 2004). Mostly, the organization feels that monetary rewards play a bigger factor in influencing the individual engagement level in the workplace. There's no employee who works for free, and they don't need to. The employee feels that they have the right to earn a reasonable wage and compensation as they feel they get for what they engaged with work in the workplace (Houran, 2011).

### **2.4.2.2 Non-monetary Reward**

Non-monetary rewards are rewards that are no monetary value attached. Non-monetary rewards also refer to intangible returns or rational returns such as recognition, status, employment securities and others. According to Yap, Bove and Beverland (2009), non-monetary rewards refer to the identification of a work well done representing non-financial means of appreciating and recognizing the contribution of its employees. Non-monetary reward focuses on the recognition, accomplishment, accountability requirements of individuals (White & Drucker, 2000). Many organizations always dismiss the non-monetary rewards such as career path or promotion, succession planning

and development, job security and job autonomy. It referred to any payment which does not involve any direct payment. This is also including job security, flexible hours and task enjoyment and friendships (Armstrong & Murlis, 2007). Example of non-monetary rewards is time off, discount coupons, gym membership card, childcare, free lunch or dinner and benefits.

## **2.5 Underpinning Theory**

The underpinning theory of this study is Job Demands-Resources (JD-R) theory. The JD-R theory is the recent study by Bakker and Demerouti (2014) that is the continuation from the Job Demands-Resources Model was also developed by Bakker and Demerouti (2007). The theory clarified the positive part is the motivational process which containing potential of job-related and personal resources, meanwhile health declining process which is the effect of various job demands that leads to burnouts and health problems.

The latest research by Bakker and Demerouti (2016) after ten years of further research the JD-R theory is becoming more adaptability and modifiability of employee engagement based on the nature of the jobs. There is also a positive and negative outcome to examine the significant relationship between the factors of job demands and job resources on employee engagement.

The job demands-resources theory or JD-R model is an occupational stress model that suggests strain is a response to an imbalance between demands on the individual and the resources he or she has to deal with job demands. Job demands are “those physical,

psychological, social, or organizational aspects of the job that require sustained physical and/or psychological effort or skills and are therefore associated with certain physiological and/or psychological costs” (Bakker & Demerouti, 2007). Job demands may emerge as stressors that evoke strain when such demands are beyond the ability of the employees to cope with (Bakker & Demerouti, 2007).

Employees would suffer from chronic fatigue and burnout if a great deal of efforts is required in order to sustain an expected performance level (Hakanen & Roodt, 2010). On the other hand, job resources refer to “those physical, psychological, social, or organizational aspects of the job that are: functional in achieving work goals, reduce job demands and the associated physiological and psychological costs, and stimulate personal growth, learning, and development” (Bakker & Demerouti, 2007).

According to the JD-R model, job resources may buffer the effect of job demands on job strain, including burnout. Which specific job resources buffer the effect of different job demands, depends on the particular work environment. Thus, different types of job demands and job resources may interact in predicting job strain.

This model was selected because the function is more comprehensive to support the research framework of this study. This because the JD-R model combines both theories that are job strain theory which influenced by job demands, meanwhile, motivation theory attained through job resources (Wah, 2014). Hence, the underlying mechanism

that will explain the relationship between job demands, job resources, reward and employee engagement can be drawn from the JD-R model.

## **2.6 The Relationship Between Variables**

### **2.6.1 The Relationship Between Job Demands and Employee Engagement**

In the literature, there are a lot of previous studies have explained that the effect of job demands has a profound influence on employee engagement. (Dikkers, Jansen, De Lange, Vinkenburg, & Kooij, 2010; Schaufeli, Bakker & Rhenen, 2009; De Braine & Roodt, 2011; Hafizah, 2015; Adel, 2015). Research has discovered that job demands such as workload and role conflict may lead to a low level of engagement.

Dikkers, Jansen, De Lange, Vinkenburg and Kooij (2010) conducted a research to examine the relationship high job demands and employee engagement in Netherlands. This study was involved 794 respondents of a large governmental organization. The study found that there was a negative relationship between high job demands and employee engagement.

In another study by Schaufeli, Bakker and Rhenen (2009), they investigated the relationship between workload and employee engagement. With a total of 420 middle managers and executives, they found there is a negative relationship between workload and employee engagement in Telecom Company in Netherlands.

De Braine and Roodt (2011) explored the relationship between workload and employee engagement which involved 2429 employees from Information and Communications Technology (ICT) sector company in South Africa. The result showed that there was a negative relationship between workload and employee engagement.

The finding by Hafizah (2015) found that role conflict was negatively impacted to employee engagement while workload was positively related to employee engagement by using 176 academicians from 3 public universities in Malaysia, namely Universiti Utara Malaysia, Universiti Malaysia Perlis and Universiti Teknologi MARA which located in Kedah and Perlis. The study was in line with Adel (2015), where he found a consistent result that role conflict was negatively impacted to employee engagement while workload was positively related to employee engagement by using 346 academic staffs of Public Universities in Jordan.

Based on the above discussion, there is a mix finding between job demands, i.e. workload and role conflict on employee engagement. It has provided an avenue for future researchers to further examine these relationships in order to capture more comprehensive understanding regarding job demands and employee engagement.

Therefore, this study proposed the following hypothesis:

H1: There is a negative relationship between job demands and employee engagement.

### **2.6.2 The Relationship Between Job Resources and Employee Engagement**

Previous studies have found that a positive relationship between job resources and employee engagement. Job resources justify that if the company can provide good job resources such as autonomy and support, it able to boost their employee's engagement to the company (Arnold et al., 2007). The JD-R model also postulates that job resources may buffer the impact of job demands on strain, including burnout. Typically, the buffering hypothesis explains interactions between job demands (workload and role conflict) and job resources (autonomy and social support) by proposing that the relationship between job demands and strain is weaker for those enjoying a high degree of job resources (Caplan, Cobb, French, Van Harrison, & Pinneau, 1975).

The finding by Rothman and Jordaan (2006) towards 471 academic staff in higher education institution South African, found that there was a positive relationship between autonomy and supervisors and colleagues support to employee engagement. It is consistent with Adel's (2015) study where he found autonomy was positively related to employee engagement by 346 academic staffs of Public Universities in Jordan.

The association between supervisors and colleagues support on employee engagement are corroborated by several studies. Llorens et al. (2006) indicated that support from colleagues has a positive significant relationship with employee engagement. Likewise, co-worker support was significantly associated with work engagement in the case of middle level management and executives for a telecommunication firm in the Netherland (Schaufeli et al., 2008).

In another study, Narjis (2011) investigated the relationship between supervisor support and employee engagement among 188 exempt staffs in a multi-national company at Kulim Hi-Tech Park. The result of the study found that supervisor support was significantly negative related to employee engagement.

Besides, autonomy was proved to be a significant predictor of employee engagement in several studies (e.g. Hakanen et al., 2005; Hakanen et al., 2006; Hallberg, Johansson, & Schaufeli, 2007; Mauno et al., 2007). Likewise, Mostert and Rathbone (2007) found that autonomy was a significant predictor of high level of employee engagement. Mauno et al. (2007) performed a two-year longitudinal study and found that autonomy was among the major job resources that consistently predicted the three dimensions of employee engagement over time. In a large scale study that performed by Taipale, Selander, and Anttila (2011), autonomy was found to augment employee engagement among the employees in eight European countries, Finland, Sweden, the United Kingdom, The Netherlands, Germany, Portugal, Hungary, and Bulgaria.

Autonomy was one of the job resources that were found to be significantly related to employee engagement in the meta-analysis performed by Crawford, LePine, and Rich (2010). The provision of job autonomy reflects the trust that organization has on employees. With the autonomy given, employees are allowed to use their discretion in making a decision related to their jobs (James, McKechnie, & Swanberg, 2011). As such,



autonomy is expected to stimulate the intrinsic motivation of the employees and play a pivotal role in augmenting employee engagement among the employees.

Accounting and audit firm employees who possess different knowledge and expertise are expected to have autonomy and discretion to do what is the best in their given task in the workplace, also received support from supervisor and colleagues. The elements in job resources such as social support and job autonomy are recognized to have motivational potential that drives positive energy, absorption in work and dedication among the employees as described in JD-R model of employee engagement (Bakker & Demerouti, 2008).

Therefore, this study proposed the following hypothesis:

H2: There is a positive relationship between job resources and employee engagement.

### **2.6.3 The Relationship Between Reward and Employee Engagement**

According to Brown, Callen and Robinson (2016), the appropriate reward practices and operations, finance and fiscal rather successfully in overall, that help to increase employee engagement and poorly planned or conducted rewards can be prevented. The wider of the definition of reward that is adopted, including a full range of extrinsic and intrinsic, financial and non-financial rewards, then the more significant the potential impact on employee engagement appears to be. In a setting, where employees feel totally rewarded for their contribution, and esteemed and recognized by the manager, then a

higher level of employee engagement and higher stage of performance happens, especially in accounting and audit firm.

Effective reward execution within an organization generates a favorable working atmosphere and motivates employees to improve their engagement and performance, which eventually increases the efficiency of organizations (Lawler 2003). Rewards can boost employees' morale and motivate them to furthermore engaged in work. Employees who feel engaged with work and have higher self-esteem because they feel positive about themselves (Peterson & Luthans, 2006). Past studies have found that there is a positive relationship between reward and employee engagement (Deeprise, 1994; Jo En, Liliana, & Michael, 2009; Stajkovic & Luthans 2001, 2003).

According to Deeprise (1994) study, he explored the relationship between tangible rewards, intangible rewards and employee engagement with the mediating role of collectivism in the textile sector of Pakistan with 250 respondents. Results showed that collectivism was negatively correlated with tangible and intangible rewards and positively correlated with employee engagement. Further results showed that tangible and intangible rewards had a significant impact on employee engagement.

The study conducted by Jo En, Liliana, and Michael (2009) on a total of 11 employees from four different fashion retail sales outlet in Australia is examining the effects of different reward programs on employee engagement. The result indicates that certain reward programs, namely individual and group financial incentives motivated sales

associates to engage in the workplace. Besides, informal reward programs such as individual financial incentives, individual social recognition and group social recognition appeared to be more effective in motivating sales associates to more engaged in the work.

In the finding of Stajkovic and Luthans (2001, 2003), who investigated the relationship between reward and recognition with employee engagement, found that reward and recognition have a positive relationship with employee engagement in the manufacturing industry with a total of 369 employees in Nebraska.

In addition, Whitten and Cameron (2007) investigated the relationship between monetary reward and employee engagement among 112 employees who are working in the accounting firm. The result indicated that there is a positive relationship between monetary reward with employee engagement.

All previous studies clearly showed that reward will affect the level of engagement on employees being engaged and both extrinsically and intrinsically motivated, leading to the performance (Brown & Reilly, 2013). The relationship between reward and employee engagement is complex, significance and generally requires multiple components and drivers, financial and non-financial. This complexity underscores the significance of the rewards approach to engaging a diverse workforce and meet the needs of employees in different forms.

In a nutshell, it is believed that reward can be related to employee engagement. Thus, the relationship between reward and employee engagement among Malaysian accounting and audit firm will be studied.

Therefore, this study proposed the following hypothesis:

H3: Reward has a positive relationship with employee engagement.



## 2.7 Theoretical Framework

### Independent Variables

### Dependent Variable

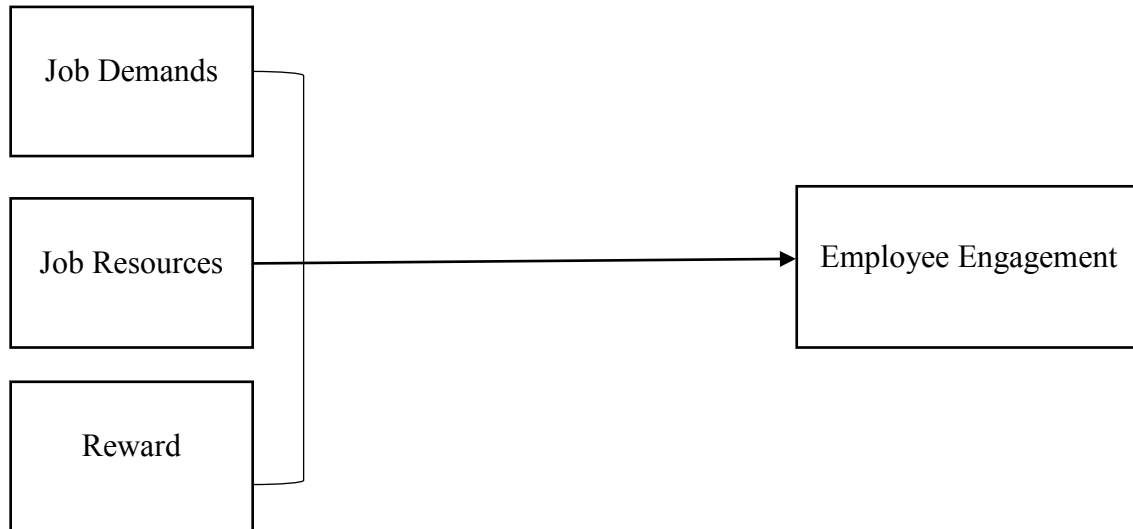


Figure 2.1  
*Theoretical Framework*

A theoretical framework was developed subsequently reviewing the theory and empirical literatures. With the theoretical framework in figure 2.1, this research intends to examine the relationship of job demands, job resources and reward toward employee engagement.

## 2.8 Summary

This chapter discussed relevant literature reviews on job demands, job resources, reward and employee engagement. The theoretical framework was developed and it shows a direct relationship of this study. Specifically, direct relationship involved job demands, job resources, reward and employee engagement. Discussion on previous studies and hypotheses development were presented.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1 Introduction**

The key objective of this study is to investigate the relationship between job demands, job resources, reward and employee engagement. This chapter discusses the research design, operationalization of variables, followed by measurement for each variable. Further, questionnaires design, population and sample of study are discussed followed by a pilot study. Lastly, this chapter ends with the techniques that are selected for the data analysis.

#### **3.2 Research Design**

The main purpose of this study is to investigate the relationship between job demands, job resources, reward and employee engagement in accounting and audit firm Malaysia. Quantitative method is the main technique used to analyze the data collected through survey questionnaires. According to Sekaran and Bougie (2016), a descriptive study was conducted to describe the characteristics of the respondents. The dependent variable of this study is employee engagement and the independent variables are job demands, job resources and reward.

### **3.3 Operationalization of Variables**

#### **3.3.1 Employee Engagement**

Employee engagement which operationalized as a positive, fulfilling, and work-related state of mind that is characterized by vigor, dedication and absorption (Schaufeli et al., 2002; Schaufeli & Salanova 2007). The operational definition of vigor defined as the willingness of an employee putting how much effort, level of mental resilience and energy during working and persistence when facing the problem (Schaufeli et al., 2002; Schaufeli & Salanova 2007). Dedication operationalized as the quality of being dedicated or committed to work (Schaufeli et al., 2002; Schaufeli & Salanova 2007). The operational definition for absorption the state of being engrossed in work (Schaufeli et al., 2002; Schaufeli & Salanova 2007).

#### **3.3.2 Job Demands**

Job demands operationalized as physical and psychological elements of stress factors that influence on how employees able to manage excessive work, unexpected assignment, or role conflict (Bakker & Demerouti, 2007). In this study, job demands is an independent variable which measured by workload and role conflict. Workload is operationalized as the amount of work that has to be done in a limited time by a particular person or organization (Khuwaja, Qureshi, Andl-ades, Fatini & Khuwaja, 2004). Operational definition of role conflict is the incompatibility of expectations and demands associated with the role (Boles & Bablin, 1996).

### **3.3.3 Job Resources**

The operationalization definition of job resources is referred as those physical and psychological sources of an element that assist to accomplish work goal, reduce job demand, and stimulate personal development (Bakker & Demerouti, 2007). In this study, job resources which are second independent variable were measured by support and autonomy. Support is operationalized as the supervisor and colleague assistance, care and responsibility for an employee's career (Eisenberger et al., 2002). The operationalization definition for autonomy is the extent of freedom, independence, and consideration of an employee to plan his or her work antecedent and technique (Hackman & Oldham, 1980).

### **3.3.4 Reward**

Reward is operationalized as something given in exchange for good behaviour or good work (Milkovich & Newman, 2004). In this study, reward is third independent variable were measured by monetary and non-monetary. The operationalization definition for monetary rewards includes currency reward such as bonus, increment, short term incentives, long-term incentive and other benefits such as income protection, allowance and others (Frank Shostak, 2000). Non-monetary reward operationalized as the needs of people for appreciation, accomplishment, task, publicity and personal development (Yap, Bove & Beverland, 2009).



### 3.4 Measurement of Variables

The summary of measurement of each variable are presented at Table 3.1 below. The table also indicated how many items for each variable and whether the items are adapted or adopted from the original items.

Table 3.1  
*Summary of Measurement of Variables*

Variable	Authors	Original Items
<b>Employee Engagement</b>	Utrecht Work Engagement Scale (UWES) developed by Schaufeli et al., (2002)	15
<b>Job Demands</b>	Schnall, Landsberg & Baker (1994) & Rizzo, House & Lirtzman, (1970)	14
<b>Job Resources</b>	Schnall, Landsberg & Baker (1994) & Rizzo, House & Lirtzman, (1970)	14
<b>Reward</b>	Wan Mohd (2011)	22

#### 3.4.1 Employee Engagement

Item to measure employee engagement were used from the Utrecht Work Engagement Scale (UWES) which developed by Schaufeli et al., (2002). There are a total of 15 items and categorized into three dimensions which is vigor, dedication and absorption. The items were measured by using 5 point Likert-scale which range from 1 = strongly disagree to 5 = strongly agree. Minor modifications were made to the items by restructuring the sentence “At my work I always persevere, even when things do not go well” to “I always preserve even when things do not go well at my work”. The word “job”

was replaced by “work” in the items of “I am always mentally resilient at my work” and “I feel strong and vigorous at my work”. The word “to me” was deleted from item “My work is challenging”. In this study, a mean score of all items will used to measure employee engagement, so employee engagement is treated as unidimensional variable.

Variable	Items
<b>Vigor</b>	<ol style="list-style-type: none"> <li>1. When I get up in the morning, I feel like going to work.</li> <li>2. I can continue working for very long periods of time.</li> <li>3. I always persevere even when things do not go well at my work.</li> <li>4. I am always mentally resilient at my work.</li> <li>5. I feel strong and vigorous at my work.</li> </ol>
<b>Dedication</b>	<ol style="list-style-type: none"> <li>1. My work is challenging.</li> <li>2. I find the work that I do full of meaning and purpose.</li> <li>3. I am enthusiastic about my work.</li> <li>4. My work inspires me.</li> <li>5. I am proud on the work that I do.</li> </ol>
<b>Absorption</b>	<ol style="list-style-type: none"> <li>1. It is difficult to detach myself from my work.</li> <li>2. I am immersed in my work.</li> <li>3. When I am working, I forget everything else around me.</li> <li>4. I feel happy when I am working intensely.</li> <li>5. Time flies when I’m working.</li> </ol>

### 3.4.2 Job Demands

There are a total of 14 items in job demands and categorized into two dimensions which are workload and role conflict. Seven items to measure workload were adopted from the study by Schnall, Landsberg and Baker (1994). Seven items to measure role conflict were

adopted from the study by Rizzo, House and Lirtzman (1970). Job demands are measured by 5 point Likert-scale, ranging from 1 = strongly disagree to 5 = strongly agree. For the purpose of this study, a mean score of all items will used to measure job demands, as such job demands is treated as unidimensional variable.

Variable	Items
<b>Workload</b>	<ol style="list-style-type: none"> <li>1. I have to submit my work in a tightening deadline.</li> <li>2. I rushed in doing my work.</li> <li>3. I feel stress because of the unrealistic deadline.</li> <li>4. There is not enough time for me to deal with tasks that must be done in the office.</li> <li>5. There is not enough time during my regular workday to do everything that expected of me.</li> <li>6. There is less time for rest breaks at work.</li> <li>7. Job demand interfere with personal time.</li> </ol>
<b>Role Conflict</b>	<ol style="list-style-type: none"> <li>1. I work on unnecessary things.</li> <li>2. I receive an assignment without adequate resources and materials to execute it.</li> <li>3. I receive an assignment without the manpower to complete it.</li> <li>4. I receive incompatible requests from two or more people.</li> <li>5. I do things that are likely to be accepted by one person and not accepted by others.</li> <li>6. I have to do things that should be done differently.</li> <li>7. I have to buck a rule or policy in order to carry out an assignment.</li> </ol>

### 3.4.3 Job Resources

There are a total of 14 items in job resources and categorized into two dimensions which is support and autonomy. Eight items to measure support were adapted from the study by Schnall, Landsberg and Baker (1994). Six items to measure autonomy were adapted from the study by Rizzo, House and Lirtzman (1970). Job resources in this study are measured by using 5 point Likert-scale. The range of Likert scales measures from “1” (strongly disagree) to “5” (strongly agree) were used to capture respondents’ answer. Minor modifications were made by changing the word “job” with “work” and “co-worker” was replaced by “colleagues”. This study will compute a mean score of all items to measure job resources, hence job resources is treated as unidimensional variable.

Variable	Items
Support	<ol style="list-style-type: none"><li>1. My supervisor pay attention to what I am saying.</li><li>2. My supervisor helps me in dealing with difficult situations.</li><li>3. I can depend on my supervisors when my work gets difficult.</li><li>4. My supervisor is helpful in getting my work done.</li><li>5. I generally receive help from my colleagues when I ask for it.</li><li>6. My colleagues help me deal with difficult situations.</li><li>7. I can depend on my colleagues when my work is difficult.</li><li>8. My colleagues volunteer to help on my problems.</li></ol>
Autonomy	<ol style="list-style-type: none"><li>1. I have enough freedom as how I do my work.</li><li>2. My job allows me to make a lot of decision on my own.</li></ol>

- 
3. I have enough authority to do my best in my work.
  4. I have a lot of say over what happens on my job.
  5. I have the autonomy and discretion to decide what services to offer.
  6. I have a fair amount of autonomy in what I do in my work.
- 

### 3.4.4 Reward

There are a total of 22 items in reward and categorized into two dimensions which are monetary and non-monetary. Items to measure monetary and non-monetary were adapted from the study by Wan Mohd (2011). The reward measured by using 5 point Likert-scale which range from 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree and 5 = strongly agree. Minor modifications were made by changing the word “commensurate” with “equal” and “organization” replaced by “company”. A mean score of all items will be used to measure reward in this study, so reward is treated as unidimensional variable.

Variable	Items
<b>Monetary Reward</b>	<ol style="list-style-type: none"> <li>1. I receive a worth basic salary.</li> <li>2. My take home pay is reasonable.</li> <li>3. My current salary reflects the market trend.</li> <li>4. I feel that my current salary is equal to my job.</li> <li>5. My cost of living adjustment is sufficient to support my living.</li> <li>6. There are many types of incentives offered by my company that motivate me to stay productive.</li> <li>7. Allowance is paid according to my entitlement.</li> <li>8. I receive merit increment that reflect my</li> </ol>

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	<p>productivity and contribution in my company.</p> <p>9. My performance bonus reflects my productivity.</p> <p>10. My performance bonus reflects my job quality.</p>
<b>Non-monetary Reward</b>	<p>1. I get recognition I deserve when I do a good job.</p> <p>2. I receive recognition for my job accomplishment and contribution.</p> <p>3. Recognition and motivation helps me to improve my productivity.</p> <p>4. I have a good understanding of my potential career moves in my company.</p> <p>5. I know there are many opportunities to advance within my company.</p> <p>6. I have an opportunity for advancement to higher level jobs in my company.</p> <p>7. I feel that I have chances of getting ahead on my job.</p> <p>8. Promotions and transfers are made fairly in my company.</p> <p>9. I have the opportunity to grow and learn new things and skills.</p> <p>10. I receive good learning opportunity in my company.</p> <p>11. The challenging task given by my company can improve my job quality.</p> <p>12. I feel satisfy in every job accomplishment I work hard on.</p>

### **3.5 Questionnaires Design**

The cover page was included in the first page of the questionnaire as the purpose to provide an overview objective of this study. In overall, the questionnaire consisted of five sections.

Section A asked about the respondent's general information with a total of 11 questions. In this section is to collect the demographic information such as gender, age, marriage status, highest education, monthly salary, total working experience, job category, job position, years of working, working hours and whether they are happy working with the company.

Next, Section B is related to the level of employee engagement when they are working in the workplace and assessed through 15 questions. Section C required respondents to access their job demands in 14 questions specifically focused on workload and role conflict. Section D consisted 14 questions on job resources that provided by the company which are support and autonomy. Lastly, Section E consisted 22 questions of reward which are measured by monetary and non-monetary.

The Likert-scale is the most frequently used instrument for measuring the relationship and affect between variables (Nemoto & Beglar, 2014). In addition, a five-point scale in the Likert Scale which allows the individual to express the level of agreement toward a statement (Mcleod, 2008). In this research, five-point Likert scales measurement was used to measure all questions in Section B, Section C, Section D as well as Section E.

Respondents are required to indicate a response to each statement according to the stated scale provided.

### **3.6 Population and Sample of Study**

For this study, the research population is included the employees who are working in Top four accounting and audit firm in Malaysia which are Deloitte, PricewaterhouseCoopers (PwC), Ernst and Young (EY) and KPMG. The “Big Four” accounting and audit firm are the four global leaders in auditing and accounting field. The top four accounting and audit firm are selected because of the high revenue and number of employees in accounting and audit firm which indicated the firms’ reputation and branding that can be represented the whole industry of accounting and audit field.

Deloitte was the largest auditing firm and has highest revenue about \$43.2billion in 2018. PricewaterhouseCoopers (PwC) was generated the second highest in revenue for about \$41.76billion followed by Ernst and Young (EY) for about \$34.8billion and KPMG for about \$28.96billion.

In term of number of employees, Deloitte has the largest number of employees which is around 286,200 staffs globally, while PwC has about 250,930 staffs, EY has about 260,000 staffs and KPMG has about 207,500 staff globally. Table 3.1 below showed that the revenue and number of employees of the Big Four accounting and audit firms worldwide in year 2018.



Table 3.2

*Revenues and Number of employees of the Big Four accounting and audit firms worldwide*

<b>Firm</b>	<b>Revenues</b>	<b>Employees</b>
Deloitte	\$43.2bn	286,200
PricewaterhouseCoopers (PwC)	\$41.76bn	250,930
Ernst and Young (EY)	\$34.8bn	260,000
KPMG	\$28.96bn	207,050

In Malaysia, there are a total of 9,700 employees who are working in Deloitte, PwC, Ernst & Young and KPMG as Figure 3.1 shown below.

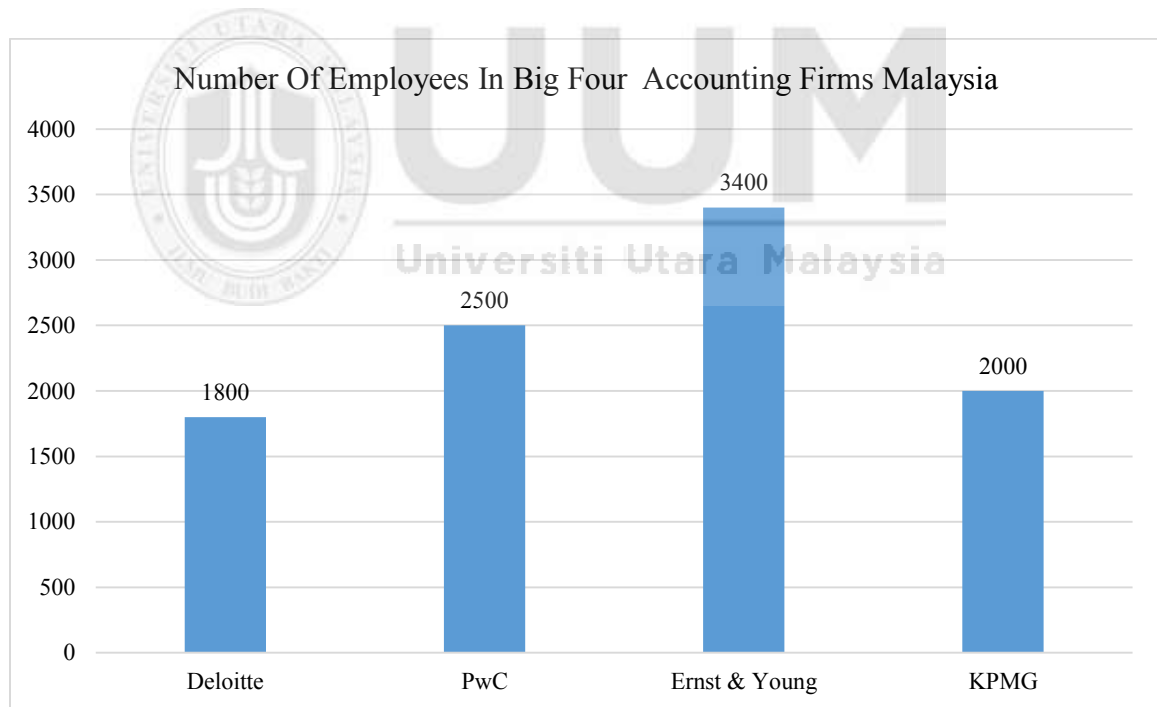


Figure 3.1

*Number of employees working in Big Four Accounting and Audit Firm*

According to Bell et. al. (2018), probability sampling is using a random selection method so that each unit in the population has a known chance of being selected and it may be used in qualitative research. In this study, probability sampling was used to select the sampling units and to get the information by using stratified random sampling. This method involves a method where a larger population can be divided into smaller groups, that usually don't overlap but represent the entire population together. Thus, the respondents were divided according to their job functions which is based on department. With this method, sample can be draw from each department. However, due to the restriction policy in the big four accounting and audit firm, researcher couldn't get the full list of employees because it is considered private and confidential information where the firms do not want to disclose to outsider. Hence, the researcher has no choice but advised the human resource department of each firm to ensure there is an equal representative from all departments in the firm. Due to this constraint, this study is likely to use non-probability sampling namely convenience sampling since the researcher couldn't get the full list of employee in the big four accounting and audit firm.

### **3.6.1 Sample Size**

The sample size is a subset of a population that is used to represent the entire group as a whole (Cherry, 2016). Thus, the sample size for this study is the employee who is working in PwC, Deloitte, Ernst & Young and KPMG accounting and audit firm in Malaysia.

The total population of employees working in Deloitte, PwC, Ernst & Young and KPMG are 9,700 which is approximately 10,000 of population size. According to Krejcie and Morgan (1970), the sample size of 10,000 population size is 370 respondents. Thus, the minimum sample required for this study is 370.

### **3.7 Data Collection**

The data collection is conducted within one month, from 01 June 2019 until 30 June 2019. A total of 450 questionnaires has been distributed to the big four accounting and audit firm. However, only 383 useable questionnaires have been collected after the data collection period. The response rate of this study has achieved 85.1%. Based on previous research with a similar technique, the studies are having a response rate around 80% to 85% (Levesque & McDougall, 1996). Fryrear (2015) indicated that the response rate of 80% and above was a satisfying response from a small sample size as the internal survey will normally generate 30-40% response rate. Thus, the response rate of this study is considered a good response rate.

### **3.8 Pilot Study**

According to Cooper and Schindler (2014), the pilot study used to have an early discovery of the weaknesses or flaw in questionnaire design and instruments which provides a proxy data on the effectiveness of the sample. The pilot study usually conducted on a small scale with a reasonable number of respondents which reflects the target population. Moreover, conducting pilot study enable the researcher to correct shortfalls of the instrument before conducting data collection (Sekaran & Bougie, 2016).

A pilot study was conducted with a total of 30 respondents. The questionnaire has been tested its reliability and validity. Reliability indicates the stability and consistency of the items and assesses the goodness of a measure (Sekaran & Bougie, 2016). According to Hayes (2008), a reliability test was used to test the reliability of the dependent variable and independent variables. The reliability of variables is indicated by Cronbach's alpha. Coefficient alpha range from 0 indicates no reliability to 1 indicates perfect reliability (Hair et al., 2006). Table 3.3 shows the Cronbach's alpha for each variable in the study. The Cronbach's alpha result for employee engagement was  $\alpha = 0.810$  which is good,  $\alpha = 0.950$  for job demands which is excellent, followed by  $\alpha = 0.939$  for job resources which is excellent,  $\alpha = 0.848$  for the reward which is good.

Table 3.3  
*Cronbach's Alpha for Each Variable*

<b>Variables</b>	<b>Cronbach's Alpha</b>
Employee Engagement	0.810
Job Demands	0.950
Job Resources	0.939
Reward	0.848

### **3.9 Techniques of Data Analysis**

Statistic Package of Social Science (SPSS) version 25 was used to analyze the relationship between all variables. At first, the data file was created with the collected data. Next, the data were labels according to representative variables and defined. Several statistical tools, such as descriptive analytic of Mean, Median, Mode, Standard Deviation

(SD) and Variance as well inferential statistics Cronbach's Alpha Reliability test, Pearson Correlation and Multiple Linear Regression were used in this study.

### 3.9.1 Pearson's Correlation Analysis

Pearson's correlation analysis is used to measure the relationship between two variables in the study. In addition, it will provide the result, strength and significance of the bivariate relationship. (Sekaran & Bougie, 2016). In fact, the symbol of correlation coefficients named as „r“ and the sign ranged from +1 to -1. Value of +1 shows positive relationship while -1 show a negative relationship. In addition, if the correlation can be categories with very strong, strong, moderate, weak, no or negligible and zero correlation if the correlation is  $\pm .70$  or higher,  $\pm .40$  to  $\pm .69$ ,  $\pm .30$  to  $\pm .39$ ,  $\pm .20$  to  $\pm .29$ ,  $\pm .01$  to  $\pm .19$  and 0, respectively. Table 3.5 below shows the strength of the Pearson correlation coefficient.

Table 3.4  
*Strength of the Pearson Correlation Coefficient*

Range of Coefficient	Description of Strength
$\pm .70$ or higher	Very Strong
$\pm .40$ to $\pm .69$	Strong
$\pm .30$ to $\pm .39$	Moderate
$\pm .20$ to $\pm .29$	Weak
$\pm .01$ to $\pm .19$	No or negligible
0	Zero correlation

Source: Sekaran and Bougie (2016)

### 3.9.2 Reliability Test

According to Golafshan (2003), reliability is defined as the results which consistent and can reproduce under the same methodology are considered reliable. It is to ensure the

items are replicable and repeatable. In addition, based on Sekaran and Bougie (2016), reliability implies as to the extent of study without bias and achieve the result of stability and internal consistency. In this study, the researcher intended to do internal consistency reliability to measure all item of each variable too see the items whether correlated with each other. The Cronbach's alpha indicator is used to indicate the reliability results. If the Cronbach's Alpha value is greater than 0.7, the internal consistency is considered acceptable.

Table 3.5  
*Internal Consistency Measurement*

<b>Cronbach's Alpha</b>	<b>Internal Consistency</b>
$0.9 = \alpha$	Excellent
$0.8 = \alpha < 0.9$	Good
$0.7 = \alpha < 0.8$	Acceptable
$0.6 = \alpha < 0.7$	Questionable
$0.5 = \alpha < 0.6$	Poor
$\alpha < 0.5$	Unacceptable

Source: Sekaran & Bougie (2016)

### 3.9.3 Multiple Linear Regression Analysis

Multiple Linear Regression is a statistical analysis to determine the relationship between independent variable and dependent variable (Schneider, Hommel, & Blettner, 2013). Multiple linear regression analysis was used to measure the impact of each independent variables on the dependent variables (Schneider et al., 2013). Multiple linear regression using p-value for each term tests the null hypothesis that the coefficient is equal to zero (no effect). The null hypothesis can be rejected meaning the hypothesis is significant with

the p-value ( $< 0.05$ ). With other meaning, changes in the predictor's value are related to changes in the dependent variable when a predictor has a low p-value suitable to be a significant addition to the research framework. Otherwise, to show that the hypothesis is insignificant the p-value is larger than significant levels ( $> 0.05$  &  $> 0.01$ ).

### **3.10 Summary**

This chapter discussed the research design of the quantitative approach by using a questionnaire. The chapter also discussed the sample size and sample selection used in this study. A pilot study was conducted to assess the reliability of each item. The statistical techniques employed for analyzing the data were explained.



## CHAPTER FOUR

### RESULTS AND DISCUSSION

#### 4.1 Introduction

This chapter analyze and present all the findings of this study by using statistical package for the social sciences (SPSS) version 25 for window. It begins with an overview of response rate to the research survey, followed by respondents' profile, descriptive analysis, reliability test, Pearson correlation analysis and multiple linear analysis.

#### 4.2 Response Rate

For data collection purposes, there were 450 questionnaires distributed to the employee working in accounting and audit firm. As a result, a total of 383 or 85.1% questionnaire were usable. According to Baruch (1999), based on his research regarding 175 different studies, the average response rate of so many studies resulted with 55.6% response rate. This research having a response rate of 85.1% which indicate it has a better response rate than average response rate. Table 4.1 indicates the response rate of this research.

Table 4.1

<i>Response Rate</i>	
<b>Items</b>	<b>Respondent</b>
The number of questionnaires distributed	450
The number of questionnaires received	383
Usable questionnaire	383
Response Rate	85.1%



### 4.3 Profile of Respondents

This section describes the background of the respondents in this study. Precisely, it provides demographic information about respondents' gender, age, level of education, monthly income, total working experience, job category, job position, years of working, working hours and relevant information such as are you happy working in this company.

Table 4.2 present the profile of the respondents in details.

Table 4.2  
*Respondents' Profile*

<b>Respondent's Profile</b>	<b>Frequency (N)</b>	<b>Percent (%)</b>
<b>Gender</b>		
Male	144	37.6
Female	239	62.4
<b>Age</b>		
Below 20 years old	0	0
20 - 24 years old	167	43.6
25 - 29 years old	66	17.2
30 - 34 years old	74	19.3
35 - 39 years old	55	14.4
40 - 44 years old	14	3.7
45 - 49 years old	7	1.8
50 years old and above	0	0
<b>Marriage Status</b>		
Single	258	67.4
Married	125	32.6
<b>Qualification</b>		
SPM	7	1.8
STPM	8	2.1
Diploma	35	9.1

Degree	268	70.0
Master	65	17.0
Doctoral	0	0

#### **Salary**

Below RM2000	97	25.3
RM2001 - RM3000	87	22.7
RM3001 - RM4000	59	15.4
RM4001 - RM5000	38	9.9
RM5001 - RM6000	63	16.4
Above RM6000	39	10.2

#### **Total Working Experience**

Less than 1 year	125	32.6
1 - 5 years	121	31.6
6 - 10 years	73	19.1
11 - 15 years	42	11.0
16 - 20 years	15	3.9
More than 20 years	7	1.8

#### **Job Categories**

Non-Executive	0	0
Executive	339	88.5
Supervisor	0	0
Manager	44	11.5

#### **Working Years In The Company**

Less than 1 year	50	13.1
1 – 2 years	37	9.7
3 – 4 years	96	25.1
5 – 6 years	147	38.4
7 – 8 years	37	9.7
9 – 10 years	16	4.2
11 years and above	0	0

<b>Working Hours</b>	178	46.5
8 hours and less	205	53.5
More than 8 hours		

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As shown in Table 4.2, there are 239 female respondents (62.4%) and 144 male respondents (37.6%) who are working in accounting and audit firm. The respondents mostly fall on the age range of 20 - 24 years old (43.6%), followed by the age of 30 - 34 years old (19.3%). While, 17.2% were in the age below 25 - 29 years old, 14.4% were in the age range of 35 - 39 years old, 3.7% were in the age range of 40 - 44 years old and the remaining 1.8% were 45 - 49 years old and above.

Besides that, there are 258 respondents which is 67.4% are single and 125 (32.6%) respondent are married. The majority of the respondents were Degree holder (70%) and only 17% were Master holder. SPM, STPM and Diploma holder were 1.8%, 2.1% and 9.1% respectively.

Moreover, most of the respondents are having a monthly income below RM2000 (25.3%), followed by the salary range of RM2001 - RM3000 (22.7%). About 16.4% of respondents have received a monthly income of RM5001 - RM6000, 15.4% of respondents were in the salary range of RM3001 - RM4000 and 10.2% of respondents were received a monthly income of RM6001 and above. While, the minority of respondents (9.9%) were received the monthly income at the range of RM4001 - RM5000.

The total working experience of the majority of respondents are less than one year with 32.6% while working experience between 1 year to 5 years are about 31.6%. Working experience in the range of 6 years until 10 years is around 19.1%, 11% of the respondents having 11-15 years of working experience while working experience between 16 years until 20 years was 3.9%. Only 1.8% of respondents are having more than twenty years of working experience.

Most of the respondents are working as an executive with 88.5% while 11.5% of the respondents are holding a manager position in the firm. Apart from this, 38.4% of the respondents mostly working in the firm for 5-6 years, followed by 25.1% of the respondents were worked in the firm for 3-4 years. In addition, 13.1% of the respondents were in the working duration of less than 1 year. About 9.7% of the respondents were in the working duration range of both 1-2 years and 7-8 years. The remaining 4.2% of the respondents were in the 9-10 years of working duration. Lastly, more than half of the respondents (53.5%) are working more than 8 hours and above daily, while 46.5% were working for 8 hours and less daily.

#### **4.4 Descriptive Statistic**

Table 4.3 showed the descriptive statistics for each variable, namely job demands, job resources, reward, and employee engagement. It is indicated by Mean (M) and Standard Deviation (SD). The highest mean was job resources ( $M = 3.74$ ,  $SD = 0.7814$ ). Second highest mean was employee engagement ( $M = 3.72$ ,  $SD = 0.7662$ ). This is followed by

Reward ( $M = 3.67$ ,  $SD = 0.9222$ ). The lowest mean was job demands ( $M = 3.60$ ,  $SD = 0.8805$ ).

Table 4.3  
*Descriptive Statistic of Variable*

Variable	Mean	Std. Deviation
Job Demands	3.60	0.8805
Job Resources	3.74	0.7814
Reward	3.67	0.9222
Employee Engagement	3.72	0.7662

#### 4.5 Reliability Test

According to Sekaran and Bougie (2016), if the alpha value is equal to or greater than 0.7 is an acceptable level. While less than 0.7 is considered at a weak and poor level. The reliability test result is shown in the Table 4.4 below.

Table 4.4  
*Reliability Test Result*

Variables	No. item	Cronbach's Alpha
Employee Engagement	15	0.892
Job Demands	14	0.688
Job Resources	14	0.669
Reward	22	0.931

Referring to Table 4.4, the measurement of the variable for both independent and dependent variable is acceptable. Employee engagement falls on the level of good internal consistency with  $\alpha = 0.892$ . Job demands and job resources are falls on the level of minimal internal consistency with  $\alpha = 0.688$  and  $\alpha = 0.669$ , respectively. Reward is fall on the level of excellent internal consistency with  $\alpha = 0.931$ . According to Hair et al., (1998), the minimally of the Cronbach's alpha is 0.6. As such, both job demand and job resources is considered minimally acceptable as the Cornbach's Alpha is nearly to 0.7.

#### **4.6 Pearson Correlation Analysis**

Pearson correlation analysis is to measure the relationship between two variables. The aim of using pearson correlation analysis in this study is to gain the view of the relationship between job demands, job resources, reward and employee engagement. According to Reimann, Filzmoser, Garrett and Dutter (2008), Pearson correlation methods normally result in between  $-1$  and  $+1$  to show the relation of two variable. Especially, a correlation of  $\pm 0.5$  implies a significant relationship. Based on the correlation result as table 4.5 below, the correlation value for job demands, job resources and reward were 0.045, 0.115, and 0.592, respectively. Thus, independent variables reward illustrates the value of correlation is more than 0.5 which  $r$  was 0.592. This indicates reward show a strong positive correlation with employee engagement.

Table 4.5  
*Results of Pearson Correlation Analysis*

Variable	JD	JR	R	EE
Job Demand (JD)	1			
Job Resources (JR)	-.204**	1		
Rewards (R)	.041	.004	1	
Employee Engagement (EE)	.045	.115*	.592**	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

#### 4.7 Multiple Linear Regression

Multiple linear regression analysis was used to evaluate the effects of independent variables on dependent variable and test the hypothesized hypotheses of this study. In this study, job demand, job resources and rewards are the independent variables that influence the dependent variable of employee engagement.

Based on table 4.6 shows the path coefficients, t-value and the significant level of the three independent variables namely job demands, job resources and reward in predicting the dependent variable, namely employee engagement. The result of the multiple regression is presented in the Table 4.6 as below.

Table 4.6  
*Multiple Regression Result*

<b>Independent Variable</b>	<b>Beta Value</b>	<b>t-value</b>	<b>Sig.</b>
Job Demands	.045	1.087	.278
Job Resources	.122	2.914	.004
Reward	.590	14.397	.000

F Value= 72.695

R= .604<sup>a</sup>

R Square= .365

Adjusted R Square= .360

\*\*. Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Based on table 4.6, the R-square is 0.365. This indicates that 36.5% of the variance in employee engagement was accounted for by job demands, job resources and reward. The F value, 72.695 is significant at a significant level  $p < 0.05$ . This result indicated that a significant relationship exists between the weighted linear composite of the independent variables and the dependents variables.

#### **4.7.1 The relationship between job demands and employee engagement**

Hypothesis 1 proposed that there is a negative relationship between job demands and employee engagement. As showed in Table 4.6 above, job demands are not significantly related to employee engagement ( $\beta = .045$ ,  $p > 0.05$ ). Hence, hypothesis 1 is rejected.



#### 4.7.2 The relationship between job resources and employee engagement

Hypothesis 2 proposed that there is a positive relationship between job resources and employee engagement. Table 4.6 evidenced that job resources has a positive relationship with employee engagement ( $\beta = .122$ ,  $p < 0.05$ ). Hence, hypothesis 2 is accepted.

#### 4.7.3 The relationship between reward and employee engagement

Hypothesis 3 proposed that there is a positive relationship between reward and employee engagement. As showed in the Table 4.6, reward has a positive relationship with employee engagement ( $\beta = .590$ ,  $p < 0.05$ ). Hence, hypothesis 3 is accepted.

#### 4.8 Summary of Hypotheses Testing

The result summary of hypotheses testing shown in Table 4.7.

Table 4.7

*Summary of Hypotheses Testing*

Description of Hypothesis		Results
H1	There is a negative relationship between job demands and employee engagement.	Not Accepted
H2	There is a positive relationship between job resources and employee engagement.	Accepted
H3	Reward has a positive relationship with employee engagement.	Accepted

#### **4.9 Summary**

This chapter describes the findings of the analysis. All of the data were analyzed using SPSS version 25 and involves the analysis of demographic characteristics, descriptive statistic, reliability analysis and hypothesis testing. This chapter intends to study the relationship of job demands, job resources and reward toward employee engagement in the accounting and audit firms. In addition, the findings and analysis of this chapter are to identify and determine the relationship among dependent variable, independent variable and hypotheses.



## **CHAPTER FIVE**

### **CONCLUSION AND RECOMMENDATION**

#### **5.1 Introduction**

This chapter discusses the research objective based on the findings presented in the previous chapter on the relationship of job demands, job resources and reward toward employee engagement. This chapter also provides a theoretical and practical implication in the context of accounting and audit providers. Lastly, limitation, recommendation and conclusions are discussed.

#### **5.2 Discussion of the Finding**

This study summarized three hypotheses in which one hypothesis was not accepted and two hypotheses were accepted and the overall research findings were discussed. In particular, the objectives of this research were to examine the relationship between job demands, job resources, and reward toward employee engagement in accounting and audit firm in Malaysia.

##### **5.2.1 The relationship between job demands and employee engagement**

The result found that job demands have no negative relationship toward employee engagement. It could be due to high job demands is a normal phenomenon in accounting and audit firm (Hermanson et al., 2016), thus it is not surprise that employees may not viewed job demand is an obstacle to engagement. This result indicated that employees in accounting and audit firms are well adapted with high job demands working environment

so there is no negative influence on the level of engagement. This result of this study was aligned with previous studied such as Almer, and Kaplan (2002); Jones, Norman and Wier (2010); Chang, Luo and Zhou (2017) that job demands have no significant effect on employee engagement.

### **5.2.2 The relationship between job resources and employee engagement**

The result of this study revealed that job resources have positive relationship with employee engagement. This implied that by increasing the job resources in accounting and audit firms, the level of engagement among employees will increased too. This result indicated that employee in accounting and audit firm, who received social support and autonomy from the management, are tend to be more engaged in their work. These result of present study was in the line with the prior research such as Dikkers, Jansen, De Lange, Vinkenburg and Kooij (2010); Hafizah (2015); Rothman and Jordaan (2006); Adel (2015); Whetten and Cameron (2007) and Narjis (2011) that job resources have positive relationship with employee engagement.

### **5.2.3 The relationship between reward and employee engagement**

Further examination of the study revealed that reward has positive relationship with employee engagement. This result indicated that employee in accounting and audit firm will be more engaged at their work when they received monetary or non-monetary rewards from the management. An employee incentive programme can be a great way of boosting engagement at work. This result was aligned with previous studies by Deeprise

(1994); Jo En, Liliana, and Michael (2009); Stajkovic and Luthans (2001, 2003) that reward has positive relationship toward employee engagement.

### **5.3 Implication of the Study**

This section will be discussing on theoretical and practical implication.

#### **5.3.1 Theoretical Implications**

The current findings have contributed to the current body of knowledge on employee engagement. The findings from the current study have given empirical evidence on the relationship between job demands, job resources and reward toward employee engagement among employees in accounting and audit firms in Malaysia. In this study, job resources and reward were found positively related to employee engagement.

The findings generally indicated the reliability of JD-R Model as a basis in discussing the influence between employee engagement and job demands, job resources among employees in accounting and audit firms. In the previous studies conducted by Bakker and Demerouti (2007), they commented that the JD-R model is wide applicability in different study contexts by majority of the researchers.

Besides that, this study has also presented the knowledge representation on employee engagement by elaborating JD-R Model and adding reward as the third independent variable. The reward is added in this study is to prove that the employees in the accounting and audit firm are dependent on reward giving by management to lead on the level of engagement in the workplace.

In addition, the theoretical part of this study provides a new direction of study. With the JD-R Model theory expanded by including the reward apart from job resources and job demands to maintain the engagement level. Hence, this study has integrated three variables which are job demands, job resources and reward as the predictor to employee engagement in one model.

Lastly, the underpinning theory of job demands-resources theory was able to validate employee engagement in the context of this research. This research was undertaken an underpinning theories which is job demands-resources theory. Therefore, this study contributes this theory by supporting the variables in the context of accounting and audit firm in Malaysia.

### **5.3.2 Practical Implications**

There are few implications for the accounting and audit firm management based on the finding of this study. The result of this study showed that job resources and reward do increase the level of engagement among employee in the accounting and audit firm.

This study also signified that job resources provided by the management have a positive impact on enhancing employees' engagement in accounting and audit firm. Hence, the manager at the accounting and audit firm can continually be giving job resources (support and autonomy) to employees in their job tasks. The management of accounting and audit

firm also can be giving support to their employees by providing them facilities to improve their skills through seminars and conferences for professional development.

Besides, this study also found that reward perceived by the employees of accounting and audit firm significantly contribute to higher engagement level toward their job in the firm. There was a positive relationship between reward and employee engagement, it is suggested that the management can reward and recognize the contribution made by the employees to increase their engagement level. For example, management can treat the employees to dinner as appreciation on employee's effort and engagement in work after the completion of a project, and it can help to increase their performance as well.

Lastly, management may consider implement different reward policies and practices in the accounting and audit firm. The reward policies can act as motivation to employees to be more engaged in work. There are various monetary reward policies are active benefits which include tangible benefits like performance pay and variable pay such as overtime wages, commission to sales executives, different incentives and discounts. Other non-monetary benefits are retirement benefits, pension schemes, bonus, annual incentive, medical benefits for the employee and their family members, leave travel allowance, financial help for child education, for building own house and monetary help for other things.

#### **5.4 Limitation and Recommendation**

Although this study was carried out to examine factors affecting employee engagement among employees in accounting and audit firms in Malaysia, however, it has several limitations which offer an opportunity for future research to investigate at a broader viewpoint.

Firstly, the present study was conducted within a single industry which is accounting and audit industry by using non probability sampling, due to the specific context, it could limit the generalizability of the result. Therefore, it is suggested that future researchers to extend the research to other industry and employed probability sampling so that the generalizability could be enhanced.

The second limitation is related to the variables tested where only job demands (workload and role conflict), job resources (autonomy and support), and reward (monetary and non-monetary reward) were taken for this study. Other factors beyond the scope of this study such as work pressure, leadership style, human resources practices, organizational culture, personal resources and personality trait were not included in this study. Thus, it recommends that future researchers may consider other variables as independent variables or mediators and moderators when examining the relationship between job demands, job resources, reward and employee engagement.

In addition, the limitation in data collection which the researcher couldn't get the full list of employees because it is considered private and confidential information where the



firms do not want to disclose to outsiders and not allowed outsiders or researchers to collect information or data directly from their employees. Hence, if future researchers able to approach the employees directly, it may help to extend the generalizability of the results.

## **5.5 Conclusion**

The purpose of this study is to investigate the relationship of job demands, job resources and reward on employee engagement in accounting and audit firm in Malaysia. The results of this study indicated that job demands did not significantly related to employee engagement, while job resources and reward was found positively related to employee engagement in the accounting and audit context.

The finding of this study provided further understanding of the predictor role of job demands and job resources on employee engagement. In addition, the findings of this study also provided an insight on the effect of reward to employee engagement. This research created an awareness to management of accounting and audit firm to provide social support and autonomy to the employees as well as giving monetary or non-monetary reward in order to increase the level of engagement in the accounting and audit industry.

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## **Appendices**

### **Appendix A: Questionnaire**



# **JOB DEMANDS, JOB RESOURCES, REWARD AND EMPLOYEE ENGAGEMENT: A STUDY AT ACCOUNTING AND AUDIT FIRM IN MALAYSIA**

Dear Respondents,

I am a Master Degree candidate at Universiti Utara Malaysia, currently working on my Master Dissertation. For this purpose, I would appreciate your kind cooperation to fill in this questionnaire. It will take about 10-15 minutes of your valuable time.

You will be assured that your responses will strictly use for academic purposes. Hence, your identity will never be known throughout any part of the research process.

Your willingness to participate in this survey despite of your busy schedule is greatly appreciated. Should you have any query or comment, please do not hesitate to contact me. Thank you very much.

Yours sincerely,

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## **SECTION A – Demographic Information**

Please tick (✓) or fill in appropriate space.

1. Gender

Male	
Female	

## 2. Age

Below 20 years old	
20 - 24 years old	
25 - 29 years old	
30 - 34 years old	
35 - 39 years old	
40 - 44 years old	
45 - 49 years old	
50 years old and above	

## 3. Marriage Status

Single	
Married	
Other:	

## 4. Highest education

SPM	
STPM	
Diploma	
Degree	
Master	
Doctoral	
Other:	

## 5. Monthly Salary

Below RM2000	
RM2001 - RM3000	
RM3001 - RM4000	
RM4001 - RM5000	
RM5001 - RM6000	
Above RM6000	

## 6. Total Working Experience

Less than 1 year	
1 - 5 years	
6 - 10 years	
11 - 15 years	
16 - 20 years	
More than 20 years	

7. Job Category

Non-Executive	
Executive	
Supervisor	
Manager	
Other:	

8. How long you have been working in this company?

Less than 1 year	
1 – 2 years	
3 – 4 years	
5 – 6 years	
7 – 8 years	
9 – 10 years	
11 years and above	

9. How many hours you work in a day?

8 hours and less	
More than 8 hours	



**Section B - Employee Engagement**

This section is related to employment engagement. Please indicate to what extent you agree/disagree with the statements below and tick (✓) your answers.

Strongly Disagree (SD)  
 Disagree (D)  
 Neither Disagree nor Agree (N)  
 Agree (A)  
 Strongly Agree (SA)

No.		SD	D	N	A	SA
1.	When I get up in the morning, I feel like going to work.					
2.	I can continue working for very long periods at time.					
3.	I always persevere even when things do not go well at my work.					
4.	I am always mentally resilient at my work.					
5.	I feel strong and vigorous at my work.					
6.	My job is challenging.					
7.	I find the work that I do full of meaning and purpose.					
8.	I am enthusiastic about my job.					
9.	My job inspires me.					
10.	I am proud on the work that I do.					
11.	It is difficult to detach myself from my work.					
12.	I am immersed in my work.					
13.	When I am working, I forget everything else around me.					
14.	I feel happy when I am working intensely.					
15.	Time flies when I'm working.					

### Section C – Job Demands

This section is related to job demands. Please indicate to what extent you agree/disagree with the statements below and tick (✓) your answers.

Strongly Disagree (SD)  
 Disagree (D)  
 Neither Disagree nor Agree (N)  
 Agree (A)  
 Strongly Agree (SA)

No.		SD	D	N	A	SA
1.	I have to submit my work in a tightening deadline.					
2.	I rushed in doing my job.					
3.	I feel stresses because of the unrealistic deadline.					
4.	There is not enough time for me to deal with tasks that must be done in the office.					
5.	There isn't enough time during my regular workday to do everything that expected of me.					
6.	There is less time for rest breaks at work.					
7.	Job demand interfere with personal time.					
8.	I work on unnecessary things.					
9.	I receive an assignment without adequate resources and materials to execute it.					
10.	I receive an assignment without the manpower to complete it.					
11.	I receive incompatible requests from two or more people.					
12.	I do things that are likely to be accepted by one person and not accepted by others.					
13.	I have to do things that should be done differently.					
14.	I have to buck a rule or policy in order to carry out an assignment.					

#### Section D – Job Resources

This section is related to job resources. Please indicate to what extent you agree/disagree with the statements below and tick (✓) your answers.

Strongly Disagree (SD)  
 Disagree (D)  
 Neither Disagree nor Agree (N)  
 Agree (A)  
 Strongly Agree (SA)

No.		SD	D	N	A	SA
1.	My supervisor pay attention to what I am saying.					
2.	My supervisors will help me in dealing with difficult situations.					
3.	I can depend on my supervisors when my job gets more difficult.					
4.	My supervisor is helpful in getting my job done.					
5.	I generally receive help from my colleagues when I ask for it.					
6.	My colleagues help me deal with difficult situations.					
7.	I can depend on my colleagues when my job is difficult.					
8.	My colleagues volunteer to help me handle my problems.					
9.	I have enough freedom as how I do my work.					
10.	My job allows me to make a lot of decision on my own.					
11.	I have enough authority to do my best in my work.					
12.	I have a lot of say over what happens on my job.					
13.	I have the autonomy and discretion to decide what services to offer.					
14.	I have a fair amount of autonomy in what I do in my work.					

## Section E – Reward

This section is related to reward. Please indicate to what extent you agree/disagree with the statements below and tick (✓) your answers.

Strongly Disagree (SD)

Disagree (D)

Neither Disagree nor Agree (N)

Agree (A)

Strongly Agree (SA)

No.		SD	D	N	A	SA
1.	I receive a worth basic salary.					
2.	My take home pay is reasonable.					
3.	My current salary reflects the market trend.					
4.	I feel my current salary is equal to my job.					
5.	My cost of living adjustment is sufficient enough to support my living.					
6.	There are many types of incentives offered by my company that motivate my productivity.					
7.	Allowance is paid according to my entitlement.					
8.	I receive merit increment that reflect my productivity and contribution in the company.					
9.	My performance bonus reflects my productivity in the company.					
10.	My performance bonus reflects my job quality in the company.					
11.	I get the recognition I deserve when I do a good job.					
12.	I receive recognition for my job accomplishment and contribution.					
13.	Recognition and motivation helps me to improve my productivity.					
14.	I have an opportunity for advancement to higher level jobs.					
15.	I feel that I have chances of getting ahead on this job.					
16.	Promotions and transfers are made fairly in my company.					
17.	I have a good understanding of my potential career moves in this company.					
18.	I know there are many opportunities to advance within this company.					
19.	I have the opportunity to grow and learn new things and skills.					
20.	I received good learning opportunity.					
21.	The challenging task given by the company can					

	improve my job quality.					
22.	I feel satisfaction in every job accomplishment I work hard on.					

**-THANK YOU-**



## **Appendix B: Raw Data SPSS**



### Statistics

		Gender	Age	Marriage	Education	Salary	Expereince	JobCategory	Working Duration	Hourspe r Day	Happy
N	Valid	383	383	383	383	383	383	383	383	383	383
	Missing	0	0	0	0	0	0	0	0	0	0
Mean		1.62	3.23	1.33	3.98	3.00	2.27	2.23	3.34	1.54	1.00
Median		2.00	3.00	1.00	4.00	3.00	2.00	2.00	4.00	2.00	1.00
Mode		2	2	1	4	1	1	2	4	2	1
Std. Deviation		.485	1.333	.469	.714	1.709	1.237	.639	1.285	.499	.000
Variance		.235	1.778	.220	.510	2.921	1.529	.408	1.651	.249	.000
Range		1	5	1	4	5	5	2	5	1	0
Minimum		1	2	1	1	1	1	2	1	1	1
Maximum		2	7	2	5	6	6	4	6	2	1
Percentiles	25	1.00	2.00	1.00	4.00	1.00	1.00	2.00	3.00	1.00	1.00
	50	2.00	3.00	1.00	4.00	3.00	2.00	2.00	4.00	2.00	1.00
	75	2.00	4.00	2.00	4.00	5.00	3.00	2.00	4.00	2.00	1.00

### Frequency Table

		Gender			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	144	37.6	37.6	37.6
	2	239	62.4	62.4	100.0
	Total	383	100.0	100.0	

### Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	167	43.6	43.6	43.6
	3	66	17.2	17.2	60.8
	4	74	19.3	19.3	80.2
	5	55	14.4	14.4	94.5
	6	14	3.7	3.7	98.2
	7	7	1.8	1.8	100.0
	Total	383	100.0	100.0	

### Marriage

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	258	67.4	67.4	67.4
	2	125	32.6	32.6	100.0
	Total	383	100.0	100.0	

### Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	7	1.8	1.8	1.8
	2	8	2.1	2.1	3.9
	3	35	9.1	9.1	13.1
	4	268	70.0	70.0	83.0
	5	65	17.0	17.0	100.0
	Total	383	100.0	100.0	

### Salary

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	97	25.3	25.3	25.3
	2	87	22.7	22.7	48.0
	3	59	15.4	15.4	63.4
	4	38	9.9	9.9	73.4

	5	63	16.4	16.4	89.8
	6	39	10.2	10.2	100.0
	Total	383	100.0	100.0	

### Expereince

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	125	32.6	32.6	32.6
	2	121	31.6	31.6	64.2
	3	73	19.1	19.1	83.3
	4	42	11.0	11.0	94.3
	5	15	3.9	3.9	98.2
	6	7	1.8	1.8	100.0
	Total	383	100.0	100.0	

### JobCategory

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	339	88.5	88.5	88.5
	4	44	11.5	11.5	100.0
	Total	383	100.0	100.0	

### WorkingDuration

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	50	13.1	13.1	13.1
	2	37	9.7	9.7	22.7
	3	96	25.1	25.1	47.8
	4	147	38.4	38.4	86.2
	5	37	9.7	9.7	95.8
	6	16	4.2	4.2	100.0
	Total	383	100.0	100.0	

		HoursperDay			Cumulative
		Frequency	Percent	Valid Percent	Percent
Valid	1	178	46.5	46.5	46.5
	2	205	53.5	53.5	100.0
	Total	383	100.0	100.0	

### Reliability Test of Employee Engagement

#### Reliability Statistics

Cronbach's	
Alpha	N of Items
.892	15

### Reliability Test of Job Demands

#### Reliability Statistics

Cronbach's	
Alpha	N of Items
.688	14

### Reliability Test of Job Resources

#### Reliability Statistics

Cronbach's	
Alpha	N of Items
.669	14

### Reliability Test of Reward

#### Reliability Statistics

Cronbach's	
Alpha	N of Items
.931	22

### Pearson correlation

### Correlations

		Engagement	Reward	JobResources	JobDemands
Engagement	Pearson Correlation	1	.592**	.115*	.045
	Sig. (2-tailed)		.000	.024	.379
	N	383	383	383	383
Reward	Pearson Correlation	.592**	1	.004	.041
	Sig. (2-tailed)	.000		.937	.418
	N	383	383	383	383
JobResources	Pearson Correlation	.115*	.004	1	-.204**
	Sig. (2-tailed)	.024	.937		.000
	N	383	383	383	383
JobDemands	Pearson Correlation	.045	.041	-.204**	1
	Sig. (2-tailed)	.379	.418	.000	
	N	383	383	383	383

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## Multiple Linear Regression

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.604 <sup>a</sup>	.365	.360	.39090

a. Predictors: (Constant), JobDemands, Reward, JobResources

b. Dependent Variable: Engagement

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33.324	3	11.108	72.695	.000 <sup>b</sup>
	Residual	57.912	379	.153		
	Total	91.236	382			

a. Dependent Variable: Engagement

b. Predictors: (Constant), JobDemands, Reward, JobResources

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.129	.326		3.462	.001
	Reward	.485	.034	.590	14.397	.000
	JobResources	.161	.055	.122	2.914	.004
	JobDemands	.055	.051	.045	1.087	.278

a. Dependent Variable: Engagement

